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*Accountants for Debtors and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK**

-----X		
	:	
<b>In re</b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>MOTORS LIQUIDATION COMPANY, et al.,</b>	:	<b>09-50026 (REG)</b>
<b>f/k/a General Motors Corp., et al.</b>	:	
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
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**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE  
 GUIDELINES FOR REVIEWING APPLICATIONS FOR COMPENSATION  
AND REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C § 330**

**FIRST INTERIM FEE APPLICATION**

Name of Applicant: **Plante & Moran, PLLC**

Time Period: October 9, 2009 through and including January 31, 2010

Role in the Case: Accountants for the Debtors and Debtors in Possession

Current Application: Total Fees Requested: \$ 354,195.70  
 Total Expenses Requested: \$ 5,247.32

Prior Applications: N/A

**SUMMARY OF FIRST INTERIM FEE APPLICATION OF PLANTE & MORAN, PLLC  
SERVICES RENDERED FOR THE PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

PROFESSIONALS BY LEVEL	CERT <sup>1</sup>	DATE	PRACTICE AREA <sup>2</sup>	BILL RATE <sup>3</sup> STND/ BLEND	TOTAL HOURS BILLED <sup>3</sup>	TOTAL COMP
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$410	224.3	\$90,999.50
Eckles, Jeff	CPA	1983	ERS	\$390	38.8	14,352.00
Farmer, Doug	CICA	2005	TAX	\$335	198.2	61,320.20
Greenway, Denise	CPA	1989	TAX	\$400	21.2	8,480.00
Jolley, Mark	CPA	1983	TAX	\$415	5.7	2,365.50
Lewis, Forrest	CPA	1976	TAX	\$375	54.6	19,502.60
Ruppel, Curtis	CPA	1993	TAX	\$335	39.9	12,281.00
Weed, Tim	CPA/CIRA	1988/1997	ROI	\$395	17.0	6,715.00
Woods, John	CPA	1985	PSD	\$335	53.0	17,404.30
Others (less than 5 hrs)			TAX	\$380	2.0	760.00
<b>Total Partners</b>			<b>ALL</b>	<b>\$358</b>	<b>654.7</b>	<b>\$234,180.10</b>
Brown, Furney (Alex)	CPA	2008	TCS	\$230	39.9	\$8,487.00
Hoekstra, Peggy	CPA/CIA	1994/2005	FSS	\$155	131.9	20,406.00
Merkel, Mike	CPA	2007	TAX	\$244	32.0	7,564.00
Zajac, Mark	CICA	2008	ERS	\$165	214.6	33,400.00
Others (less than 5 hrs)			FSS/TAX	\$305	5.3	1,616.30
<b>Total Associates</b>			<b>ALL</b>	<b>\$169</b>	<b>423.7</b>	<b>\$ 71,473.30</b>
Aguirre, Monica			ERS	\$140	77.5	\$10,850.00
Knapp, Carol			FSS	\$112	5.9	660.80
Tousain, Alina	CPA	2009	FSS	\$170	182.4	31,037.50
Others (less than 5 hrs)			FSS	\$150	1.0	150.00
<b>Total Staff</b>			<b>ALL</b>	<b>\$160</b>	<b>266.8</b>	<b>\$ 42,698.30</b>
Campbell, Michelle	n/a	n/a	ADM	\$ 80	20.7	\$1,656.00
Denham, Sharon	n/a	n/a	ADM	\$ 80	12.1	968.00
Moosekian, Kim	n/a	n/a	ADM	\$ 80	6.3	504.00
Others (less than 5 hrs)	n/a	n/a	ADM	\$ 82	32.9	2,716.00
<b>Total Parapro/Admin</b>			<b>ALL</b>	<b>\$ 81</b>	<b>72.0</b>	<b>\$ 5,844.00</b>
<b>Total All Personnel</b>			<b>ALL</b>	<b>\$250</b>	<b>1,417.2</b>	<b>\$354,195.70</b>

	Transportation	Hotel	Dinner	Total
<b>Total Expenses</b>	\$2,640.67	\$2,262.98	\$343.67	\$5,247.32

<sup>1</sup>CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

<sup>2</sup>ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

<sup>3</sup>Individual rate shown represents standard billing rate; non-working travel time is billed at 50% of standard rate.

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<b>f/k/a General Motors Corp., <i>et al.</i></b>	:	
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
-----X		

**FIRST APPLICATION OF PLANTE & MORAN, PLLC, AS ACCOUNTANTS FOR THE  
DEBTORS, FOR INTERIM ALLOWANCE OF COMPENSATION FOR PROFESSIONAL  
SERVICES RENDERED AND REIMBURSEMENT OF ACTUAL AND NECESSARY  
EXPENSES INCURRED FROM OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

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TO THE HONORABLE ROBERT E. GERBER,  
UNITED STATES BANKRUPTCY JUDGE:

Plante & Moran, PLLC (“**P&M**”), Accountants for Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and its affiliated debtors in these chapter 11 cases, as debtors and debtors in possession (together with MLC, the “**Debtors**”), for its first application (the “**Application**”), pursuant to sections 330(a) and 331 of title 11, United States Code (the “**Bankruptcy Code**”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for the interim allowance of compensation for professional services performed by P&M for the period commencing October 9, 2009 through and including January 31, 2010 (the “**Compensation Period**”), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, respectfully represents:

**Preliminary Statement**

1. These chapter 11 cases are among the largest and most complex ever filed in the United States. At the inception of these cases, General Motors Corporation (“**GM**,” now known as Motors Liquidation Company) was the largest Original Equipment Manufacturer (“**OEM**”) of automobiles in the United States and the second largest in the world, employed approximately 235,000 employees worldwide, and had, as of March 31, 2009, consolidated reported global assets and liabilities of approximately \$82,290,000,000 and \$172,810,000,000, respectively. As a result of the economic collapse and liquidity crisis that began to surface during the end of 2007 and exploded in 2008, GM and its affiliated debtors commenced these chapter 11 cases and sold substantially all of their assets pursuant to section 363(b) of the Bankruptcy Code to NGMCO, Inc. (“**New GM**”), a purchaser sponsored by the United States Department of the Treasury (the “**U.S. Treasury**”) (“the “**363 Transaction**”).

2. P&M assembled a team of professionals of sufficient capacity and expertise devoted to serving the needs of the Debtors and critical to preserving the value of the MLC assets, for the creditors, employees, and other stakeholders.

3. The size, complexity, and pace of the Debtors' chapter 11 cases is astonishing by any measurement. P&M coordinated its efforts directly with the MLC Board of Directors and the management team including chief restructuring officer, Al Koch, Chief Financial Officer, James Selzer and other personnel provided by AP Services, LLC ("**APS**").

4. The professional services performed and expenses incurred were actual and necessary to preserve and protect the value of the Debtors' assets. In the perspective of the complexity and scale of these cases, P&M's charges for professional services performed and expenses incurred are reasonable under the applicable standards. P&M respectfully asks that the Court grant the Application and allow interim compensation for professional services performed and reimbursement for expenses as requested.

5. This Application has been prepared in accordance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the "**Fee and Disbursement Guidelines**") and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "**Amended Guidelines**," and together with the Fee and Disbursement Guidelines, the "**Local Guidelines**"), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "**UST Guidelines**"), and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711] (the "**Administrative Order**," and together with the Local Guidelines and the UST Guidelines, the "**Guidelines**"). Pursuant to the UST Guidelines, the Debtors have reviewed this Application and approved and support interim allowance of the amounts requested by P&M for professional services performed and expenses incurred during the Compensation Period.

**Background**

6. On June 1, 2009 (the “**Commencement Date**”), MLC and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

7. On March 17, 2010, the Debtors filed an application to retain and employ P&M as their Accountants *nunc pro tunc* to October 9, 2010 [Docket No. 5292]. Further, *nunc pro tunc* retention was appropriate in view of the transition of various services from New GM to MLC since the sale, the actual scope of services to be provided by P&M and to be included in the Engagement Letter took some time to finalize. Because the Debtors needed the services of P&M to commence in October, P&M agreed to commence rendering services well prior to the time all of the terms of its Engagement Letter had been finalized. The Debtors submitted in its application of employment of P&M that in view of the value of the services rendered by P&M since October, and the fact that this Application was delayed through no fault of P&M, *nunc pro tunc* retention as requested was appropriate. At the time this fee application was prepared, no objections have been filed to P&M’s retention, and the Debtors are awaiting an objection deadline and presentment hearing date scheduled for March 31, 2010 for the order authorizing it to retain P&M as their Accountants to render accounting, tax and consulting services in the prosecution of their chapter 11 cases.

**Summary of Professional Compensation  
and Reimbursement of Expenses Requested**

8. P&M seeks allowance of interim compensation for professional services performed during the Compensation Period in the amount of \$354,195.70, and for reimbursement of expenses incurred in connection with the rendition of such services in the amount of \$5,247.32. During the

Compensation Period, P&M expended a total of approximately 1,417.2 hours in connection with the necessary services performed.

9. P&M did not receive any payments during the Compensation Period for fees or expenses invoiced for the Compensation Period. P&M now seeks payment by the Debtors of all amounts allowed pursuant to the Administrative Order.

10. P&M regularly monitors its charges and expenses before and after the submission of monthly fee statements for fairness, compliance with all rules and requirements and potential errors. During the Compensation Period, P&M did not have any significant reduction to its services rendered or request for expense reimbursement. P&M will continue to diligently monitor its charges and expenses and, where appropriate, make appropriate reductions.

11. There is no agreement or understanding between P&M and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

12. Prior to the commencement of these chapter 11 cases, P&M did not receive any payment from GM as a retainer or in connection with (i) GM's efforts prior to the commencement of these chapter 11 cases to restructure its obligations out of court, (ii) the preparation for GM's chapter 11 cases, nor (iii) any other bankruptcy related matters.

13. The fees charged by P&M in these cases are billed in accordance with P&M's existing billing rates and procedures in effect during the Compensation Period. The rates P&M charges for the services rendered by its professionals and all other staff in these chapter 11 cases are the same rates P&M charges for professional services rendered in comparable bankruptcy and nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and nonbankruptcy cases in a competitive national accountancy and consulting market.

14. Annexed hereto as Exhibit "A" is a certification regarding compliance with the Guidelines.

15. Annexed hereto as Exhibit "B," pursuant to the UST Guidelines, is a schedule of P&M professionals and admin/paraprofessionals who have performed services for the Debtors during the Compensation Period, the position/level in which each such individual is employed by P&M, the area in which each individual practices, the hourly billing rate charged by P&M for services performed by such individuals, the year in which each professional first achieved their position and CPA or other relevant Certification, if applicable, and the aggregate number of hours expended in this matter and fees billed therefore.

16. Annexed hereto as Exhibit "C" is a summary schedule specifying the categories of expenses for which P&M is seeking reimbursement and the total amount for each expense category. An itemized schedule of all such expenses, subject to redaction where necessary to protect the Debtors' estates, is annexed hereto as Exhibit "H."

17. Annexed hereto as Exhibit "D," pursuant to the UST Guidelines, is a summary of P&M's time records billed by professional during the Compensation Period using project categories and work codes hereinafter described, also annexed hereto as Exhibit "E". P&M maintains computerized records of the time spent by all P&M professionals and other staff in connection with the prosecution of the Debtors' chapter 11 cases. Copies of these computerized records have been furnished to the Debtors and, subject to redaction or modification to protect the Debtors' estates, a summary by professional by project work code has been annexed hereto as Exhibit "F," and the detailed listing of time entries by project work code has been annexed hereto as Exhibit "G," in the format specified by the UST Guidelines.

18. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the

preparation of this Application, P&M reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

**Summary of Services Performed by  
P&M During the Compensation Period**

19. MLC originated under a very unique bankruptcy arrangement and its board of directors and management team are charged with the mission of administering, maintaining, safeguarding and liquidating certain assets of GM. During 2009, the Company's core accounting records were maintained without the benefit of automated accounting and financial reporting systems and MLC relied on New GM, under the TSA, for certain key activities. Thus, the period tested was under the "prior informal control structure/environment".

20. Management in executing control and judgment in carrying out day-to-day activities recognized the need to transition from a "prior informal control structure/environment" as soon as practical. Because of management's actions, MLC is transitioning to a new environment that includes: corporate governance documents; tailored policies and controls; a new accounting system (MAS 2000) with general ledger, reporting and other modules; and, notification, monitoring and exception reporting.

21. MLC's board of directors has fiduciary duties to various constituencies and oversight responsibility of the estate. MLC's board of directors retained P&M through management to: perform cash receipts and disbursements procedural testing for the period July 10, 2009 through December 31, 2009; and assess, design and test the Company's internal control structure/environment for operational effectiveness.

22. During the Compensation Period, P&M provided the following services: tax compliance and tax consulting services; periodic verification/testing procedures on amounts financially reported; assess, assist in implementing and periodic monitoring of MLC system of internal control; and, other accounting and consulting services on an as requested basis. P&M accounting and internal control structure/environment related services were guided by directives

from the board of directors and determined collectively with Jim Selzer, CFO, and Scott Hamilton, Controller. P&M tax services were determined collectively with Rick Zablocki, Chief Tax Officer, based on a joint review of MLC's continuing requirements and agreement with MLC with regard to the nature, timing and extent of the services provided.

23. Testing procedures performed by P&M, as agreed to by the board of directors and management, included monitoring and evaluating MLC's cash receipts and disbursements and the operation of its internal controls for the period from July 10, 2009 through December 31, 2009.

24. Our substantive testing of cash related activity and balances included: comparing information reflected in the accounting records for each selected transaction to the relevant contracts, invoices, cash summaries, bank deposit information and other source documents; determining whether appropriate approvals and authorizations were obtained in accordance with the Company's internal policies, procedures, and US Bankruptcy Court requirements; determining whether MLC retained and can produce the adequate and sufficient supporting documentation for each selected transaction; comparing month end bank balance per MLC bank reconciliation to balance per bank statement and reviewed reconciling items for reasonableness. Additional specific procedures were performed on disbursements for professional fees due to the unique characteristics of these payments and US Bankruptcy Court requirements.

25. Internal control structure/environment efforts focused on developing corporate governance documents, policies and procedures appropriate to MLC's situation and integrating control testing with substantive testing for cash related activities and balances. This included assessing and testing the 2009 prior informal control structure/environment as well as planning for the future (new) internal control environment.

26. A significant element to assisting MLC in developing the new (post New GM dependent structure) related to assessing and implementing technology controls associated with MLC's core accounting systems and the information technology (IT) infrastructure, including

General Controls, Accounts Payable (Vendor Setup and Maintenance, Purchase Order and Voucher Maintenance) and Accounts Receivable, implemented as of January 2010. At the time of our review, the FAS (Fixed Asset Application) and the FRX (Consolidated Reporting Application) modules were under development and therefore will be assessed at a later date.

27. Tax services provided by P&M during the Compensation Period primarily focused on advising and planning for MLC's transition away from New GM for tax services under the TSA agreement and consulting and planning on federal, state and local and other tax related matters. During January 2010, MLC and New GM agreed for P&M rather than New GM to prepare the "B Period (July 10, 2009 – December 31, 2009) tax returns" for MLC. This added to the importance and urgency of the tax planning burden on MLC with P&M's assistance during the Compensation Period.

28. Tax related consulting services provided included: planning, research and consulting related to foreign income tax returns (Nova Scotia), Section 363 multistate tax return (WA, DE, TX, OH), sales, use, and gross receipts (excise) tax returns and personal property tax returns; preparation of sales, use, and gross receipts (excise) tax memorandum; assistance with corporate reorganization plans to reduce accounting and tax and compliance burden and sale of assets; and, tax planning and consultation related to transition between accounting staff and systems, including consultation on data points necessary to properly accrue ongoing sales and seller's use tax obligations.

29. Transition for tax preparation services and other assistance also included: calculation of estimated tax payments and tax return extension payments; tax policies and procedures; research on state, local and international tax matters and issues; research on bad debt expense and swap agreements issues; tax planning around timing of gain or loss recognition in sale of properties; analysis and planning for tax issues arising from the Chapter 11 Bankruptcy including: terminating filing responsibility, reduction of favorable tax attributes (net operating losses), intercompany tax assets and liabilities especially where not all entities are in bankruptcy; review of sales or seller's use tax exemptions related to liquidation sale of assets.

30. P&M also provided tax planning related to consummated and potential future transactions, particularly involving the sale of assets, and the plan of reorganization and reporting requirements associated with retained tax incentives, grants or credits.

**Actual and Necessary Disbursements of P&M**

31. As set forth in Exhibit C hereto, P&M has disbursed \$5,247.32 as expenses incurred in providing professional services during the Compensation Period. These expenses are reasonable and necessary in light of the types of services performed and the size and complexity of the Debtors' cases. P&M has made every effort to minimize its disbursements and the actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors, their estates, and creditors.

32. Out of pocket expenses are substantially comprised of travel related expenses for staff from out of town offices (typically 2 hours or farther away) and parking expenses at MLC's offices in Detroit. Travel for out of town staff was limited to the extent possible. All travel related expenses are in compliance with the MLC Expense Policies (published on website). All overnight accommodations are at MLC preferred (or less expensive) hotels. Mileage reimbursement is P&M (and IRS approved) rate of \$0.50 per mile.

33. Expense reimbursements are passed through at actual cost incurred without a markup or profit on the service to P&M.

34. P&M does not invoice the debtors' estate as expense for photocopies, facsimiles, cellular phone or overtime expenses for any personnel.

**The Requested Compensation Should Be Allowed**

35. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary

services rendered . . . and reimbursement for actual, necessary expenses.” *Id.*

§ 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded to [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

*Id.* § 330(a)(3)

36. An analysis of these factors relative to the services P&M performed during the Application Period is set forth below:

***Time Spent on Services***

37. The professional services performed by P&M on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 1,417.2 recorded hours by P&M partners, associates, staff and paraprofessional/administrative support. Of the aggregate time expended, 654.7 hours were by partners, 423.7 hours were by associates, 266.8 hours were by staff, and 72.0 hours were by administrative/paraprofessionals of P&M. Individual days worked in excess of 10 hours per day totaled eight for the entire P&M team with only one of those days in excess of 12 hours.

38. Preparation of our retention documents and fee applications represents 7 percent of total fees during the compensation period.

***The Rates Charged for Services***

39. During the Compensation Period, P&M billed the Debtors for time expended based on hourly rates ranging from \$112 to \$410 per hour for practice professionals and \$80 to \$100 for administrative/paraprofessionals. Allowance of compensation in the amount requested would result in an overall blended hourly billing rate of approximately \$250 (based on regular billing rates in effect at the time of the performance of services), consisting of a \$358 blended rate for all partners and a \$157 rate for all non partners. The billing rates for each professional are within the rate schedule included in our retention application.

***Necessity of Services***

40. The foregoing professional services performed by P&M were actual, necessary, and appropriate to the administration of the Debtors' chapter 11 cases. The professional services performed by P&M were in the best interests of the Debtors and other parties in interest and critical to successfully govern, administer, monitor account and report its cash and cash transactions and safeguard its assets with reasonable but not absolute assurance. Such services provided were necessary for the preservation and maximization of value for all stakeholders and to the orderly administration of the Debtor' chapter 11 estates.

41. Tax preparation services are required to comply with legal requirements. Tax consulting services are beneficial to the estate by minimizing the amount of taxes paid and maximizing amounts available to be paid to MLC creditors and stakeholders. Assistance in developing and establishing a strong internal control structure is necessary to safeguard assets, ensure payments made are authorized and appropriate and amounts reported are accurate. Validation procedures performed on controls and cash transactions and balances are also necessary to know and

ensure the internal control structure in place is operating as designed and provide the board of directors with assurance that their fiduciary duties in these areas are met.

***Reasonableness of Time Spent on Services***

42. Applicant respectfully submits that the services performed were performed within a reasonable amount of time, especially in light of the complexity of Debtors' cases and the nature of the issues addressed therein.

43. During the Compensation Period, the time spent by partners was more prominent due to the complexity, importance, and nature of the issues and tasks involved. It is particularly important to note that the internal control structure/environment was ad hoc and the accounting methods and systems were newly created and evolving through and past the Compensation Period. This required a higher than usual percentage of partner time. As a result, the average experience level of all mid level staff (associates) was very low to the balance heavy partner time required to still achieve an overall blended rate of approximately \$250.

44. There were many meetings and conferences involving multiple P&M specialists representing different areas with specialized knowledge required for consulting and concurring with assessments and decisions critical to the estate. Based on the reason specific individuals participated in such activities, the project category or work code used for time reporting purposes could be different. For example, the tax area includes bankruptcy, federal and state/local tax specialists.

45. The professional services were performed expeditiously and efficiently. The time constraints facing MLC, the board of directors reporting requirements and responsibilities, the public visibility of Debtor's chapter 11 case and the scrutiny related to the use of public funds have required P&M to devote significant time in providing accounting, tax and consulting services on behalf of the Debtor. Compensation for such services as requested is commensurate with the complexity, importance, nature of the issues and tasks involved.

***Certifications, Skills and Experience***

46. The professional services performed by P&M were rendered by members of its Financial Support Services, Enterprise Risk Management, Technology Consulting Services, Tax Compliance and Consulting, and Professional Standards practice groups and from several offices. P&M enjoys a national reputation for its expertise in accounting, tax and consulting. Substantially all of P&M's core team of professionals possess one or more of the following certifications: Certified Public Accountant (CPA), Certified Insolvency and Reorganization Advisor (CIRA), Certified Internal Auditor (CIA), and Certified Internal Control Auditor (CICA).

***Customary Fees for the Type of Services Rendered***

47. Applicant respectfully represents that the fees requested herein are the customary charges for the type of services rendered and are based upon the hours actually spent and multiplied by the normal billing rate for work of this nature by P&M. The billing rate is the hourly rate charged by the P&M for professional and administrative/paraprofessional services rendered in comparable bankruptcy and non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and non-bankruptcy cases in a competitive national legal market.

48. Whenever possible, P&M sought to minimize the costs of its services to the Debtor by utilizing talented staff and paraprofessionals to handle more routine aspects of the work performed.

49. A core P&M team was utilized throughout the duration of the Compensation Period in each project category area to minimize start up or investment time required. We also used one point of contact to minimize the costs of intra-P&M communication and education about the Debtor's circumstances wherever practical.

50. P&M does not invoice as expense for photocopies, facsimiles, cellular phone or overtime expenses for any personnel. P&M's standard billing rate practice is to invoice

administrative staff time performed directly for bankruptcy and non-bankruptcy clients based on standard hourly rates. P&M's regular practice is not to include components for those charges in overhead when establishing billing rates for its professionals and to charge these hours to the specific clients served during the regular course of the rendition of services.

51. Each of the out-of-pocket expense categories do not exceed the maximum rate set by the UST Guidelines or Local rules.

***Overall***

52. P&M submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the preservation and maximization of value for all stakeholders and the orderly administration of the Debtors' chapter 11 estates. P&M worked assiduously to anticipate or respond to the issues that have arisen and played a critical role in expeditiously, economically and seamlessly. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. The compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.

53. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. The professional services were performed expeditiously and efficiently. Whenever possible, P&M sought to minimize the costs of its services to the Debtors by utilizing talented associates or staff to handle tasks that could be effectively delegated or more routine aspects of services performed.

54. In sum, the services rendered by P&M were necessary and beneficial to the Debtors' estate and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Accordingly, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

**Notice**

55. Notice of this Application has been provided by attorneys for the Debtors to parties in interest in accordance with the Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated August 3, 2009 [Docket No. 3629]. P&M submits that such notice is sufficient and no other or further notice need be provided.

56. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

**Conclusion**

56. P&M respectfully requests the Court enter an Order authorizing (i) an interim allowance of compensation for professional services rendered during the Compensation Period in the amount of \$359,443.02, consisting of \$354,195.70 representing 100% of fees incurred during the Compensation Period, and reimbursement of \$5,247.32 representing 100% of actual and necessary expenses incurred during the Compensation Period; (ii) that the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to P&M's right to seek additional compensation for services performed and expenses incurred during the Compensation Period, which were not processed at the time of this Application; (iii) directing payment by the Debtors of the difference between the amounts allowed and the amounts previously paid (\$0) by the Debtors pursuant to the Administrative Order; and (iv) such other and further relief as is just.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: Southfield, MI March 17, 2010

A handwritten signature in black ink, reading "Michael A. Colella". The signature is fluid and cursive, with the first name "Michael" being larger and more prominent than the last name "Colella".

Michael Colella, Partner

Plante & Moran, PLLC  
27400 Northwestern Highway  
PO Box 307  
Southfield, MI 48037  
Telephone: (248) 223-3611  
Facsimile: (248) 603-5582

Accountants for Debtors  
and Debtors in Possession

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

**Exhibit A**

**Certification**

Hearing Date and Time: April 29, 2010 at 9:45 a.m. (Eastern Time)  
Objection Date and Time: April 22, 2010 at 4:00 p.m. (Eastern Time)

Plante & Moran, PLLC  
Michael Colella, Partner  
27400 Northwestern Highway  
PO Box 307  
Southfield, MI 48037  
Telephone: (248) 223-3611  
Facsimile: (248) 603-5582

*Accountants for Debtors and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

**CERTIFICATION UNDER GUIDELINES FOR FEES  
AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT  
OF FIRST APPLICATION OF PLANTE & MORAN, PLLC  
FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Michael Colella, hereby certify that:

1. I am a partner with the applicant firm, Plante & Moran, PLLC (“**P&M**”), with responsibility for the chapter 11 cases of Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and its affiliated debtors, as debtors and debtors in possession in the above-captioned cases (collectively with MLC, the “**Debtors**”), in respect of compliance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the “**Fee and Disbursement Guidelines**”)

and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “**Amended Guidelines**,” and together with the Fee and Disbursement Guidelines, the “**Local Guidelines**”), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “**UST Guidelines**”) and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711] (the “**Administrative Order**,” and together with the Local Guidelines and the UST Guidelines, the “**Guidelines**”).

2. This certification is made in respect of P&M’s application, dated March 17, 2010 (the “**Application**”), for interim compensation and reimbursement of expenses for the period commencing October 9, 2009 (*nunc pro tunc*) through and including January 31, 2010 (the “**Compensation Period**”) in accordance with the Guidelines.

3. In respect of section 2 of the Fee and Disbursement Guidelines, I certify that the Debtors reviewed the fee application and have approved it.

4. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with those customarily charged by P&M and generally accepted by P&M’s clients; and
- d. in providing a reimbursable service, P&M does not make a profit on that service, whether the service is performed by P&M in-house or through a third party.

5. In respect of section B.2 of the Amended Guidelines and as required by the Administrative Order, I certify that P&M was not required to provide counsel for the debtors and the statutory committee of unsecured creditors appointed in these cases (the “**Committee**”) and the Debtors, with a statement of P&M’s fees and disbursements accrued during the previous month, due

to the debtors *nunc pro tunc* filing of its application to employ Plante & Moran, PLLC and pending order from this court.

6. In respect of section B.3 of the Local Guidelines, I certify that the Debtors, attorneys for the debtors, attorneys for the Committee, and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: Southfield, Michigan  
March 17, 2010

A handwritten signature in black ink, reading "Michael A. Colella". The signature is fluid and cursive, with the first name "Michael" being the most prominent.

Michael Colella  
PLANTE & MORAN, PLLC  
27400 Northwestern Hwy  
PO Box 307  
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Accountants for Debtors  
and Debtors in Possession

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

**Exhibit B**

**Summary of Services Rendered by Professional by Level**

**EXHIBIT B**

**SUMMARY OF FIRST INTERIM FEE APPLICATION OF PLANTE & MORAN, PLLC  
SERVICES RENDERED FOR THE PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

<b>PROFESSIONAL BY LEVEL</b>	<b>CERT<sup>1</sup></b>	<b>DATE</b>	<b>PRACTICE AREA<sup>2</sup></b>	<b>BILL RATE<sup>3</sup> STND/ BLEND</b>	<b>TOTAL HOURS BILLED<sup>3</sup></b>	<b>TOTAL COMP</b>
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$410	224.3	\$90,999.50
Eckles, Jeff	CPA	1983	ERS	\$390	38.8	14,352.00
Farmer, Doug	CICA	2005	TAX	\$335	198.2	61,320.20
Greenway, Denise	CPA	1989	TAX	\$400	21.2	8,480.00
Jolley, Mark	CPA	1983	TAX	\$415	5.7	2,365.50
Lewis, Forrest	CPA	1976	TAX	\$375	54.6	19,502.60
Ruppel, Curtis	CPA	1993	TAX	\$335	39.9	12,281.00
Weed, Tim	CPA/CIRA	1988/1997	ROI	\$395	17.0	6,715.00
Woods, John	CPA	1985	PSD	\$335	53.0	17,404.30
Others (less than 5 hrs)			TAX	\$380	2.0	760.00
<b>Total Partners</b>			<b>ALL</b>	<b>\$358</b>	<b>654.7</b>	<b>\$234,180.10</b>
Brown, Furney (Alex)	CPA	2008	TCS	\$230	39.9	\$8,487.00
Hoekstra, Peggy	CPA/CIA	1994/2005	FSS	\$155	131.9	20,406.00
Merkel, Mike	CPA	2007	TAX	\$244	32.0	7,564.00
Zajac, Mark	CICA	2008	ERS	\$165	214.6	33,400.00
Others (less than 5 hrs)			FSS/TAX	\$305	5.3	1,616.30
<b>Total Associates</b>			<b>ALL</b>	<b>\$169</b>	<b>423.7</b>	<b>\$ 71,473.30</b>
Aguirre, Monica			ERS	\$140	77.5	\$10,850.00
Knapp, Carol			FSS	\$112	5.9	660.80
Tousain, Alina	CPA	2009	FSS	\$170	182.4	31,037.50
Others (less than 5 hrs)			FSS	\$150	1.0	150.00
<b>Total Staff</b>			<b>ALL</b>	<b>\$160</b>	<b>266.8</b>	<b>\$ 42,698.30</b>
Campbell, Michelle	n/a	n/a	ADM	\$ 80	20.7	\$1,656.00
Denham, Sharon	n/a	n/a	ADM	\$ 80	12.1	968.00
Moosekian, Kim	n/a	n/a	ADM	\$ 80	6.3	504.00
Others (less than 5 hrs)	n/a	n/a	ADM	\$ 82	32.9	2,716.00
<b>Total Parapro/Admin</b>			<b>ALL</b>	<b>\$ 81</b>	<b>72.0</b>	<b>\$ 5,844.00</b>
<b>Total All Personnel</b>			<b>ALL</b>	<b>\$250</b>	<b>1,417.2</b>	<b>\$354,195.70</b>

<sup>1</sup>CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

<sup>2</sup>ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

<sup>3</sup>Individual rate shown represents standard billing rate; non-working travel time is billed at 50% of standard rate.

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

**Exhibit C**

**Expense Summary by Type  
Expense Summary by Professional  
Expense Summary by Professional and Type**

**EXHIBIT C**

**EXPENSE SUMMARY BY PLANTE & MORAN, PLLC  
INTERIM PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

<b>EXPENSE BY TYPE</b>	<b>AMOUNTS</b>
Transportation	\$2,640.67
Hotel	2,262.98
Meals	343.67
<b>TOTAL EXPENSES REQUESTED</b>	<b>\$5,247.32</b>

<b>EXPENSE BY PROFESSIONAL</b>	<b>AMOUNTS</b>
Brown, Furney (Alex)	\$ 327.57
Colella, Michael	93.00
Farmer, Doug	2,033.86
Hoekstra, Peggy	60.00
Ruppel, Curtis	88.50
Tousain, Alina	141.00
Zajac, Mark	2,503.39
<b>TOTAL EXPENSES REQUESTED</b>	<b>\$5,247.32</b>

<b>PROFESSIONAL</b>	<b>TRANSPORTATION</b>	<b>HOTEL</b>	<b>MEALS</b>	<b>TOTAL</b>
Brown, Furney (Alex)	\$ 227.00	\$ 100.57	\$ -	\$ 327.57
Colella, Michael	93.00			93.00
Farmer, Doug	913.75	922.30	197.81	2,033.86
Hoekstra, Peggy	60.00			60.00
Ruppel, Curtis	88.50			88.50
Tousain, Alina	141.00			141.00
Zajac, Mark	1,117.42	1,240.11	145.86	2,503.39
<b>TOTAL EXPENSES REQUESTED</b>	<b>\$2,640.67</b>	<b>\$2,262.98</b>	<b>\$343.67</b>	<b>\$5,247.32</b>

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

**Exhibit D**

**Hours and Compensation by Project and Work Codes  
Hours by Project by Month  
Compensation by Project Code by Month**

**EXHIBIT D**

**COMPENSATION BY WORK CODE FOR SERVICES RENDERED BY PLANTE & MORAN, PLLC  
INTERIM PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

**HOURS AND COMPENSATION BY PROJECT AND WORK CODES**

<b>CODE</b>	<b>PROJECT</b>	<b>HOURS</b>	<b>AMOUNT</b>
	<b>CONTROLS</b>		
<b>GOV</b>	Corporate Governance	82.9	\$ 26,005.00
<b>PPP</b>	Process, Policies and Procedures	316.6	80,659.90
<b>RCM</b>	Risk Control Matrix	128.2	26,912.50
<b>SYS</b>	Information Technology Systems and Security	50.8	14,076.00
	<b>TESTING</b>		
<b>DIS</b>	Cash Disbursements	228.0	50,230.00
<b>REC</b>	Cash Receipts	96.5	17,638.00
<b>CAS</b>	Cash Reconciliations and Balances	67.7	14,793.80
<b>RPT</b>	Reporting (Financial and to the BOD)	52.0	19,635.50
	<b>TAX</b>		
<b>FDC</b>	Federal Consulting	118.0	45,370.50
<b>FDR</b>	Federal Returns		
<b>SLC</b>	State and Local Consulting	72.8	21,933.40
<b>SLR</b>	State and Local Returns		
	<b>ADMINISTRATIVE</b>		
<b>RET</b>	Retention	92.6	18,654.00
<b>FEE</b>	Fee Statements and Applications	25.7	6,049.00
<b>FEX</b>	Fee Examiner		
	<b>TRAVEL</b>		
<b>NWT</b>	Non-Working Travel	85.4	12,238.10
	<b>TOTAL</b>	<b>1,417.2</b>	<b>\$354,195.70</b>

**HOURS BY PROJECT CODE BY MONTH**

<b>HOURS</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>Oct-Jan</b>
Controls	6.5	97.0	145.6	329.4	578.5
Testing	6.0	12.6	102.0	323.6	444.2
Tax	4.1	77.0	78.0	31.7	190.8
Travel		8.2	9.3	67.9	85.4
Admin	1.1	70.5	15.3	31.4	118.3
<b>TOTAL</b>	<b>17.7</b>	<b>265.3</b>	<b>350.2</b>	<b>784.0</b>	<b>1,417.2</b>

**COMPENSATION BY PROJECT CODE BY MONTH**

<b>COMPENSATION</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>Oct-Jan</b>
Controls	\$2,440.00	\$26,765.50	\$38,723.40	\$ 79,724.50	\$147,653.40
Testing	2,460.00	5,106.00	27,687.00	67,044.30	102,297.30
Tax	1,609.00	27,857.20	25,810.30	12,027.40	67,303.90
Travel		1,545.60	1,655.50	9,037.00	12,238.10
Admin	451.00	13,419.00	2,532.00	8,301.00	24,703.00
<b>TOTAL</b>	<b>\$6,960.00</b>	<b>\$74,693.30</b>	<b>\$96,408.20</b>	<b>\$176,134.20</b>	<b>\$354,195.70</b>

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

**Exhibit E**

**Project and Work Code Descriptions**

**EXHIBIT E**

**PROJECT AND WORK CODE DESCRIPTIONS FOR PLANTE & MORAN, PLLC  
INTERIM PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

<b>CONTROLS</b>	
GOV	<b>Corporate Governance</b> - Development of policies (6) governing the Board of Directors and corporate behavior, including Corporate Governance Overview and Principles, Code of Business Conduct, Fraud Policy, Whistle-Blower Protection, Environmental, Record Retention and Document Destruction
PPP	<b>Process, Policies and Procedures</b> - Development and drafting of financial and operating processes, policies and procedures (25), including desktop instructions where requested
RCM	<b>Risk Control Matrix</b> – Identifying, developing and drafting key financial and operating processes (11), risks (3) and mitigating controls (180) and implementing them into the individual policies & procedures (25)
SYS	<b>Information Technology Systems and Security</b> - Review of MAS 200, FAS, and FRX application controls, integration of IT controls with cash and non-cash process areas, and control improvements in the areas of vendor setup, vendor maintenance, accounts payable, accounts receivable and general controls
<b>TESTING</b>	
DIS	<b>Cash Disbursements</b> - Assess existence, accuracy, completeness and authorization of cash disbursements reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounts and other source documents
REC	<b>Cash Receipts</b> - Assess existence, accuracy, completeness and authorization of cash receipts reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounts and other source documents
CAS	<b>Cash Reconciliations and Balances</b> - Compare cash balances reflected in the accounting records to balances per bank statement. Review bank reconciliations and reconciling items for reasonableness
RPT	<b>Reporting (Treasury, MOR and BOD)</b> – Validate and/or consult on: Treasury Reports (TR) filed under DIP loan (TARP), and Monthly Operating Reports (MOR) filed with the Bankruptcy Court; present P&M reports and attend meetings with independent BOD members and regular BOD meetings
<b>TAX</b>	
FDC	<b>Federal Consulting</b> - Planning and consulting regarding tax consequences of the Section 363 Sale, sale of assets and disposition of claims under proposed Plan(s) of Reorganization, relating to required tax returns for federal and foreign jurisdictions for the period from July 10, 2009 through December 31, 2009 (not done by New GM under its Transition Services Agreement) and subsequent tax periods
FDR	<b>Federal Returns</b> - Preparation of federal (and foreign if required) tax returns, quarterly estimated taxes and reports associated with retained tax incentives, grants or credits
SLC	<b>State and Local Consulting</b> - Planning and consulting regarding tax consequences of the Section 363 Sale, sale of assets and disposition of claims under proposed Plan(s) of Reorganization, for the required tax returns or reports under state, local, sales and personal property jurisdictions for the period from July 10, 2009 through December 31, 2009 and subsequent tax periods
SLR	<b>State and Local Returns</b> - Preparation of state, sales and use, real and personal property tax returns and reports, quarterly estimated taxes and reports associated with retained tax incentives, grants or credits
<b>ADMINISTRATIVE</b>	
RET	<b>Retention</b> - Research, preparation, review, and delivery of retention documents (engagement letter, affidavit, disclosures of conflicts, application for employment) for filing; internal workflows for client acceptance and project reporting; various discussions re retention by management and/or BOD
FEE	<b>Fee Statements and Applications</b> - Preparation of monthly, interim and final fee applications
FEX	<b>Fee Examiner</b> - Preparation of responses to reports, inquiries and requests from Fee Examiner
<b>TRAVEL</b>	
NWT	<b>Non-Working Travel</b> – Time spent traveling to/from home office area (generally 2 hours or more) and MLC or other location for MLC meetings, field work, etc.

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

**Exhibit F**

**Summary of Detail Hours and Fees by Professional by Work Code**

**P&M Summary of Detail Hours and Fees by Professional by Work Code  
For The Period October 9, 2009 Through January 31, 2010**

<b>WORK CODE BY PERSON</b>	<b>HOURS</b>	<b>FEES</b>
<b>CAS</b>	<b>67.7</b>	<b>14,793.80</b>
Colella, Mike	15.4	6,314.00
Farmer, Doug	0.4	134.00
Hoekstra, Peggy	18.9	2,929.50
Knapp, Carol	5.9	660.80
Tousain, Alina	26.2	4,454.00
Woods, Jon	0.9	301.50
<b>DIS</b>	<b>228.0</b>	<b>50,230.00</b>
Colella, Mike	48.4	19,844.00
Farmer, Doug	1.4	469.00
Hoekstra, Peggy	34.8	5,394.00
Tousain, Alina	142.7	24,288.50
Woods, Jon	0.7	234.50
<b>FDC</b>	<b>118.0</b>	<b>45,370.50</b>
Addison, Butch	1.1	467.50
Colella, Mike	11.0	4,510.00
Eckles, Jeff	29.3	11,427.00
Gove, Veronica	1.6	128.00
Greenway, Denise	21.2	8,480.00
Jolley, Mark	5.7	2,365.50
Lewis, Forrest	47.2	17,700.00
Monaghan, Michael	0.9	292.50
<b>FEE</b>	<b>25.7</b>	<b>6,049.00</b>
Campbell, Michelle	13.6	1,088.00
Colella, Mike	12.1	4,961.00
<b>GOV</b>	<b>82.9</b>	<b>26,005.00</b>
Colella, Mike	17.7	7,257.00
Farmer, Doug	44.8	15,008.00
Woods, Jon	2.2	737.00
Zajac, Mark	18.2	3,003.00
<b>NWT</b>	<b>85.4</b>	<b>12,238.10</b>
Brown, Furney	6.0	690.00
Colella, Mike	4.7	963.50
Eckles, Jeff	4.0	780.00
Farmer, Doug	30.4	5,107.20
Hoekstra, Peggy	0.5	39.00
Lewis, Forrest	5.2	977.60
Merkel, Mike	2.0	244.00
Ruppall, Curtis	6.5	1,092.00
Woods, Jon	2.1	352.80
Zajac, Mark	24.0	1,992.00
<b>PPP</b>	<b>316.6</b>	<b>80,659.90</b>
Aguirre, Monica	45.7	6,398.00
Colella, Mike	34.9	14,309.00
Farmer, Doug	89.3	29,915.50
Merkel, Mike	0.1	24.40
Woods, Jon	34.5	11,557.50
Zajac, Mark	112.1	18,455.50

<b>WORK CODE BY PERSON</b>	<b>HOURS</b>	<b>FEES</b>
<b>RCM</b>	<b>128.2</b>	<b>26,912.50</b>
Aguirre, Monica	31.8	4,452.00
Colella, Mike	3.3	1,353.00
Farmer, Doug	26.1	8,743.50
Woods, Jon	7.7	2,579.50
Zajac, Mark	59.3	9,784.50
<b>REC</b>	<b>96.5</b>	<b>17,638.00</b>
Colella, Mike	9.4	3,854.00
Farmer, Doug	0.4	134.00
Hoekstra, Peggy	77.0	11,935.00
Tousain, Alina	9.3	1,581.00
Woods, Jon	0.4	134.00
<b>RET</b>	<b>92.6</b>	<b>18,654.00</b>
Bowman, Florence	2.0	160.00
Bynum, Emiko	2.0	200.00
Campbell, Michelle	6.5	520.00
Caston, Luci	2.2	220.00
Colella, Mike	14.4	5,904.00
Crist, Elizabeth	2.0	160.00
Crist, Elizabeth	1.7	136.00
deManincor, Faith	3.0	240.00
Denham, Sharon	12.1	968.00
Givens, Tracey	4.5	360.00
Gove, Veronica	0.2	16.00
Hengesbaugh, Mary	1.0	80.00
Johnson, Sue	4.2	336.00
Kuchera, Barbara	2.3	184.00
Major, Sandra	2.7	216.00
Moosekian, Kim	6.3	504.00
Risi, Thomas	3.5	1,137.50
Russell, Robert	1.0	150.00
Vanden Boom, Laurence	1.5	120.00
Weed, Tim	17.0	6,715.00
Weimer, Claire	2.0	160.00
Woods, Jon	0.5	167.50
<b>RPT</b>	<b>52.0</b>	<b>19,635.50</b>
Campbell, Michelle	0.6	48.00
Colella, Mike	42.5	17,425.00
Hoekstra, Peggy	0.7	108.50
Tousain, Alina	4.2	714.00
Woods, Jon	4.0	1,340.00
<b>SLC</b>	<b>72.8</b>	<b>21,933.40</b>
Corrigan, J A	1.8	478.80
Eckles, Jeff	5.5	2,145.00
Lewis, Forrest	2.2	825.00
Merkel, Mike	29.9	7,295.60
Ruppall, Curtis	33.4	11,189.00
<b>SYS</b>	<b>50.8</b>	<b>14,076.00</b>
Brown, Furney	33.9	7,797.00
Colella, Mike	10.5	4,305.00
Farmer, Doug	5.4	1,809.00
Zajac, Mark	1.0	165.00

<b>Grand Total</b>	<b>1,417.2</b>	<b>354,195.70</b>
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**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

**Exhibit G**

**Detail Hours and Fees by Professional by Work Code**

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
GOV			82.9	26,005.00
10/15/09	Colella, Mike	Initial review of files and preparation of items to discuss at kickoff meeting	0.5	205.00
10/26/09	Colella, Mike	Initial review of files and preparation of items to discuss at kickoff meeting	0.3	123.00
12/08/09	Farmer, Doug	Prep and schedule development for BOD meeting - Corporate Governance	1.1	368.50
12/17/09	Colella, Mike	Prep written notes summarizing significant matters discussed with BOD and email to other PM team members with related expectations and dates	0.6	246.00
12/18/09	Farmer, Doug	Draft Corporate Governance Principles, policies & procedures - Principles	2.5	837.50
		Draft policies and procedures - Corporate Governance Board Roles & Responsibilities	2.7	904.50
12/21/09	Farmer, Doug	Draft Corporate Governance Principles, policies & procedures - Principles	3.1	1,038.50
		Draft policies and procedures - Corporate Governance Board Roles & Responsibilities	2.0	670.00
01/07/10	Colella, Mike	Identified items to be considerations in drafting of corporate governance documents for consideration by Farmer	1.0	410.00
	Farmer, Doug	Draft Corporate Governance Principles Document	3.2	1,072.00
		Non-related financial interest policy	1.8	603.00
01/08/10	Farmer, Doug	Draft and develop corporate governance - Code of Business Conduct Policy	1.3	435.50
		Media and other inquiries policy	1.3	435.50
01/12/10	Colella, Mike	Preparation for controls meeting with MLC (Hamilton) on same day re	1.2	492.00
		Scan of standard corporate governance principles template for applicability	0.2	82.00
	Zajac, Mark	Draft and develop corporate governance policies - fraud policy	2.0	330.00
		Draft and develop corporate governance policies - whistle-blower protection	1.0	165.00
01/13/10	Colella, Mike	Review/assistance in corporate governance documents	0.6	246.00
	Farmer, Doug	Control review corporate governance record retention and fraud policy	1.6	536.00
	Zajac, Mark	Draft and develop corporate governance policies - record retention and document destruction - Accounting Records section	0.7	115.50
		Draft and develop corporate governance policies - record retention and document destruction - Corporate Records section	1.8	297.00
		Draft and develop corporate governance policies - record retention and document destruction - Electronic Records Retention Section	1.2	198.00
		Draft and develop corporate governance policies - record retention and document destruction - IRS Procedure 98-25 Section	0.8	132.00
		Draft and develop corporate governance policies - record retention and document destruction - Litigation Holds section	1.3	214.50
		Draft and develop corporate governance policies - record retention and document destruction - Purpose	0.2	33.00
		Draft and develop corporate governance policies - relationship with government employees	1.2	198.00
01/14/10	Farmer, Doug	Research BOD Meeting Presentations for information regarding initial Board selections.	1.5	502.50
	Zajac, Mark	Research BOD Meeting Presentations for information regarding initial Board selections.	1.8	297.00
		Review corp gov policies - Role of Board and Management, Board Leadership	5.4	891.00
		Review corporate governance policies - claims and stock trading	0.8	132.00
01/18/10	Colella, Mike	Email initial drafts of various governance documents along with related comments, suggestions and update to MLC (Hamilton) for review	0.8	328.00
	Farmer, Doug	Update CG Code of Business conduct for Wood's edits	0.7	234.50
		Update CG Whistleblower policy for Woods edits	0.8	268.00
		Update Corporate Governance Principles document for Woods edits	1.2	402.00
01/19/10	Farmer, Doug	Update CG Fraud and record retention policy for Woods edits	1.8	603.00
01/20/10	Farmer, Doug	Corporate governance code of conduct research, edit and update	1.4	469.00
		Corporate governance principles document research, edit and update	2.3	770.50
		Review and update RCM for corporate governance key controls	0.9	301.50

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES		
01/26/10	Colella, Mike	Discussions with Farmer (PM) re possible revisions to corporate governance draft documents and related items to discuss with management	1.2	492.00		
		Draft items to be specifically addressed by management and/or legal counsel prior to forwarding to BOD and emailing along with draft corporate governance documents to MLC (Selzer, Hamilton)	0.7	287.00		
		Meeting and discussions with MLC (Hamilton) and PM (Farmer) re draft corporate governance documents and list of specific discussion items	1.4	574.00		
		Review corporation governance draft documents (Principles, Code of Conduct, Fraud, Whistle Blower & Record Retention) and forward comments to Farmer (PM) for consideration and edits	3.8	1,558.00		
	Farmer, Doug	Corporate Governance Finalization for sending to WGM	3.4	1,139.00		
		Draft overview of memo to WGM for review and Signoff on CGP	3.3	1,105.50		
		Meeting and discussion with Hamilton and Colella regarding draft corporate governance documents and list of specific discussing items	1.4	469.00		
		01/27/10	Colella, Mike	Prepare email to MLC (Selzer and Hamilton) re updated drafts of corporate governance documents and items highlighted for legal input and consideration	1.1	451.00
				Review Board minutes for corporate structure, BOD and related matters impacting proposed corporate governance and follow-up for additional or missing information	2.2	902.00
Farmer, Doug	Discussions with Colella regarding possible revisions to corporate governance draft documents and related items to discuss with MLC		1.2	402.00		
	Draft and develop corporate governance principles for inclusion of environmental component		0.9	301.50		
	Include suggested edits recommended by Colella - all 5 corporate Gov policies		1.7	569.50		
01/28/10	Colella, Mike	Review notes and edits and preparation for meeting with Hamilton	1.7	569.50		
		Add to list of significant items to highlight for WGM review of proposed corporate governance documents	0.4	164.00		
		Communication to/from MLC (Selzer) re comments to PM draft governance documents and follow-up items	0.3	123.00		
		Discussions with MLC (Hamilton) re comments to PM draft governance documents and follow-up items	0.8	328.00		
	Review WGM summary of TARP requirements in connection with corporate governance documents	0.4	164.00			
	Woods, Jon	Review corp governance documents & forward comments to Farmer (PM)	2.2	737.00		
	01/30/10	Colella, Mike	Draft selected sections to BOD report	0.2	82.00	

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
PPP			316.6	80,659.90
10/28/09	Farmer, Doug	Review MLC initial policy and procedure documents	2.1	703.50
10/29/09	Farmer, Doug	Develop action plans to improve & complete policies and procedures	0.9	301.50
11/03/09	Colella, Mike	Initial review of files and preparation of items to discuss at kickoff meeting	0.4	164.00
	Woods, Jon	Initial review of files and prep to discuss controls at kickoff meeting	4.1	1,373.50
11/04/09	Colella, Mike	Preparation and discussions with MLC (Selzer) re testing approach	0.6	246.00
	Farmer, Doug	Draft and develop key business processes - Final Reporting & Taxes	3.6	1,206.00
		Draft and outline for development of key business processes	1.0	335.00
		Planning and scoping and forwarding to Colella & Woods (PM)	1.3	435.50
11/05/09	Colella, Mike	Review initial MLC policies & procedures manual & consider additions	0.8	328.00
	Farmer, Doug	Draft and develop key business processes - Gain/Loss/Disposition of Assets	2.1	703.50
		Draft and develop policies and procedures - Payroll/Staffing	2.3	770.50
	Zajac, Mark	Draft and develop key business processes - Gain/Loss - Disposition of Assets	1.5	247.50
11/06/09	Colella, Mike	Identify planning consideration of policies and procedures required	1.0	410.00
	Farmer, Doug	Draft and develop key business processes - Revenue & Rent	1.6	536.00
		Draft policies and procedures - Assets Held for Disposition	2.6	871.00
11/09/09	Woods, Jon	Review policy and procedures manual and draft comments	1.8	603.00
	Zajac, Mark	Draft and develop key business processes - Revenue - Other	2.7	445.50
11/10/09	Woods, Jon	Develop and draft proposed action plan and approach to internal control procedures	2.3	770.50
	Zajac, Mark	Draft and develop key business processes - Payroll / Staffing	2.4	396.00
		Draft policies and procedures - Assets Held for Disposition	1.2	198.00
11/11/09	Colella, Mike	Policy and procedures/internal controls working meeting w/ Hamilton & Woods	1.9	779.00
		Preliminary planning for area	1.8	738.00
	Farmer, Doug	Draft and develop key business processes - Payroll/Staffing & Non Payroll Prof Services	1.4	469.00
		Draft and develop policies and procedures - Assets Held for Disposition	1.5	502.50
	Woods, Jon	Policy and procedures/internal controls working meeting w/ Hamilton & Colella	1.9	636.50
		Review comments on policy and procedures and proposed direction	2.2	737.00
11/16/09	Woods, Jon	Review/revise key business process/internal control matrices	1.5	502.50
11/17/09	Zajac, Mark	Draft and develop key business processes - Non Payroll Professional Services	3.3	544.50
11/18/09	Farmer, Doug	Draft and develop key business processes - Non Payroll Other Expense	1.3	435.50
		Draft policies and procedures - Payroll/Staffing	3.1	1,038.50
		Update meeting to discuss policies and procedures with Zajac	1.0	335.00
	Zajac, Mark	Draft and develop key business processes - Assets Held for Disposition	3.4	561.00
		Update meeting to discuss policies and procedures with Farmer	1.0	165.00
11/19/09	Colella, Mike	Update meeting (by phone) and status check with Woods and Farmer	0.7	287.00
	Farmer, Doug	Update integration meeting and status check with Colella and Woods	0.7	234.50
	Woods, Jon	Update integration meeting and status check with Colella and Farmer	0.7	234.50
	Zajac, Mark	Draft and develop key business processes - Taxes	3.3	544.50
11/20/09	Colella, Mike	Partial review of PM drafts proposed for policies & procedures manual	0.7	287.00
	Zajac, Mark	Draft and develop key business processes - Cash & Treasury	2.6	429.00
		Drafting policies and procedures - Organizational Chart update to agree with key business processes	2.2	363.00
11/23/09	Farmer, Doug	Draft and develop key business processes - Financial Reporting	1.2	402.00
11/24/09	Farmer, Doug	Develop-Cash & Treasury-key risks and mitigating controls	1.8	603.00
		Draft and develop key business processes - Assets Held for Disposition	2.3	770.50
12/01/09	Colella, Mike	Working session w/ Woods & Farmer re: internal controls, policies & procedures	0.9	369.00
		Working session w/ Woods re: internal controls on financial reporting	0.8	328.00
	Farmer, Doug	Draft and develop key business processes - Cash & Treasury & Info Tech	2.7	904.50
		Working session w/ Woods & Farmer re: 2009 testing plan	0.5	167.50

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
12/02/09	Woods, Jon	Working session w/ Woods & Farmer re: internal controls, policies & procedures	0.9	301.50
		Working session w/ Colella & Farmer re: internal controls, policies & procedures	0.9	301.50
		Working session w/ Colella re: internal controls on financial reporting	0.8	268.00
12/03/09	Farmer, Doug	Draft and develop key business processes - Information Technology	3.8	1,273.00
		Forward info re tax portion of Risk Control Matrix to Farmer	0.1	24.40
12/04/09	Farmer, Doug	Preparation and schedule development for BOD meeting - key business processes	1.5	502.50
		Draft and develop key business processes - Claims Administration	3.3	1,105.50
		Review/edit proposed approach to internal controls for Dec BOD mtg	4.9	1,641.50
12/05/09	Colella, Mike	Edit and draft additional sections in document to BOD for 12/17 BOD mtg	1.2	492.00
		Review/edit proposed approach to internal controls for Dec BOD mtg	0.4	134.00
		Review/edit proposed approach to internal controls for Dec BOD mtg	1.3	435.50
12/06/09	Farmer, Doug	Review and edit portions drafted by others re BOD document for 12/17 BOD mtg	3.4	1,394.00
		Prep/schedule development for BOD meeting - Policies & procedures	1.8	603.00
		Review/edit proposed approach to internal controls for Dec BOD mtg	2.4	804.00
12/07/09	Colella, Mike	Edit and draft additional sections in document to BOD for 12/17 BOD mtg	2.2	902.00
		Review/edit proposed approach to internal controls for Dec BOD mtg	2.1	703.50
		Revised Report to BOD relating to internal controls	1.8	738.00
12/08/09	Farmer, Doug	Preparation and schedule development for BOD meeting - General Status and planning - forecasting of required tasks	1.5	502.50
		Review/edit proposed approach to internal controls for Dec BOD mtg	1.3	435.50
		Mtg with Famer & Woods on BOD Presentation	1.0	410.00
12/09/09	Farmer, Doug	Working meeting with Colella and Woods on BOD presentation	1.0	335.00
		Review/edit proposed approach to internal controls for Dec BOD mtg	0.8	268.00
		Working meeting with Colella and Farmer on BOD presentation	1.0	335.00
12/10/09	Woods, Jon	Review/edit proposed approach to internal controls for Dec BOD mtg	2.3	770.50
		Draft policies and procedures - Organizational Chart	1.5	247.50
		Integrate P&P's with Controls from RCM	2.0	330.00
12/11/09	Aguirre, Monica	Meeting to discuss policies and procedures with Zajac and Farmer	1.0	140.00
		Meeting to discuss policies and procedures with Aguirre and Zajac	1.0	335.00
		Prep information used by Colella in BOD presentation and subsequent meeting with independent BOD members	1.7	569.50
12/12/09	Zajac, Mark	Draft policies and procedures - Authorized Signers	1.0	165.00
		Meeting to discuss policies and procedures with Aguirre and Farmer	1.0	165.00
		Review email from Colella re MLC BOD mtg outcome (along w/ attachments)	0.7	115.50
12/13/09	Aguirre, Monica	Meeting to discuss policies and procedures with Zajac	0.7	98.00
		Review/edit proposed approach to internal controls for Dec BOD mtg	2.2	737.00
		Draft policies and procedures - Authorized Signers	2.3	379.50
12/14/09	Zajac, Mark	Review expense policy rec'd from MLC, Communicate objections to Aguirre and review	3.0	495.00
		Review All Policies and Procedures for standard formatting - Asset Sales	0.6	84.00
		Review All Policies and Procedures for standard formatting - Compliance	0.6	84.00
12/15/09	Aguirre, Monica	Review All Policies and Procedures for standard formatting - F/R	0.6	84.00
		Review All Policies and Procedures for standard formatting - NonPayroll	0.6	84.00
		Review All Policies and Procedures for standard formatting - Other Rev	0.6	84.00
12/16/09	Woods, Jon	Review All Policies and Procedures for standard formatting - Rent	0.6	84.00
		Review All Policies and Procedures for standard formatting - Revenue	0.6	84.00
		Review All Policies and Procedures for standard formatting - Staffing	0.6	84.00
12/17/09	Zajac, Mark	Review All Policies and Procedures for standard formatting - Taxes	0.6	84.00
		Review All Policies and Procedures for standard formatting - Treasury	0.6	84.00
		Implement standard formatting changes from review - Asset Sales	2.1	294.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/06/10	Zajac, Mark Aguirre, Monica	Implement standard formatting changes from review - NonPayroll	1.4	196.00
		Implement standard formatting changes from review - Revenue	2.7	378.00
		Implement standard formatting changes from review - Staffing	1.8	252.00
		Review MLC policies and procedures	1.5	247.50
		Implement standard formatting changes from review - F/R	2.9	406.00
		Implement standard formatting changes from review - Other Revenue	1.6	224.00
		Implement standard formatting changes from review - Rent	2.4	336.00
		Implement standard formatting changes from review - Taxes	1.1	154.00
01/07/10	Zajac, Mark Aguirre, Monica	Prepare review and edit preliminary draft of policies prior to call with Colella on 1/7/10 Prepared a status update memo for Farmer for meeting prior to conference call	2.3	379.50
		Review formatting changes of policies and control matrix that Aguirre worked on for processes Revenue, F/R, Rent, and Taxes.	2.2	363.00
		Implement standard formatting changes from review - Asset Sales	1.6	224.00
		Implement standard formatting changes from review - Compliance	2.8	392.00
		Review all changes made to all schedules - Finalize	1.6	224.00
		Draft procedures for approving and distributing changes to policies and procedures manual	1.5	502.50
		Create work streams template to manage policies and procedures work development.	2.0	330.00
		Planning for next steps and testing strategy	1.0	165.00
01/08/10	Farmer, Doug Zajac, Mark Aguirre, Monica	Review formatting changes of policies and control matrix that Aguirre worked on - Asset Sales	1.3	214.50
		Review formatting changes of policies and control matrix that Aguirre worked on - Compliance	1.9	313.50
		Review formatting changes of policies and control matrix that Aguirre worked on - Other Revenue	0.9	148.50
		Review formatting changes of policies and control matrix that Aguirre worked on - Staffing and Payroll Process.	0.9	148.50
		Status assessment and determination of next steps.	1.0	165.00
		Link controls matrix items with specific policies - Compliance	1.3	182.00
		Link controls matrix items with specific policies - Other Revenue	2.8	392.00
		Link controls matrix items with specific policies - Expenses	1.9	266.00
01/11/10	Farmer, Doug Zajac, Mark Aguirre, Monica	Link controls matrix items with specific policies - Revenue	2.0	280.00
		Review policy for cash receipts	0.6	201.00
		Review, update, and draft organizational chart policy	0.7	234.50
		Draft and develop policies and procedures - Cash Disbursements	2.1	346.50
		Draft and develop policies and procedures - Cash Receipts	1.2	198.00
		Draft and develop policies and procedures - Other Revenue	2.0	330.00
		Review linking of Policies to control matrix Aguirre worked on.	1.9	313.50
		Link controls matrix items with specific policies - Rent	2.1	294.00
01/12/10	Colella, Mike Farmer, Doug	Link controls matrix items with specific policies - Taxes	1.7	238.00
		Link controls matrix items with specific policies - Assets Sales	2.4	336.00
		Link controls matrix items with specific policies - F/R	1.8	252.00
		Debrief with PM (Farmer and Zajac) re controls meeting with MLC (Hamilton)	0.8	328.00
		Follow up on items discussed during controls meeting with MLC (Hamilton) and email requested information re controls to Hamilton	0.8	328.00
		Meeting with MLC (Hamilton) and PM (Farmer and Zajac) re policies and procedures, corporate governance, key controls and controls testing ("controls")	2.0	820.00
		Review of sample forms and templates prior to forwarding to MLC (Hamilton)	0.2	82.00
		Debrief with PM (Colella and Zajac) re controls meeting with MLC (Hamilton)	0.8	268.00
		Discuss sample documents to be provided to Hamilton based on his request	0.7	234.50
		Draft investment policy	1.7	569.50

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/13/10	Zajac, Mark	Meeting with MLC (Hamilton) and PM (Colella and Zajac) re policies and procedures, corporate governance, key controls and controls testing ("controls")	2.0	670.00
		Orientation meeting and discussions with PM Controls Team (Farmer, Zajac) for first day visit to MLC	1.4	469.00
		Preparation for controls meeting with MLC (Hamilton) on same day re controls	1.2	402.00
		Review rental income policy	0.9	301.50
		Debrief with PM (Farmer and Colella) re controls meeting with MLC (Hamilton)	0.8	132.00
		Meeting with MLC (Hamilton) and PM (Farmer and Colella) re policies and procedures, corporate governance, key controls and controls testing ("controls")	2.0	330.00
		Meeting with MLC (Hamilton, Thorson) re sample templates and forms sent and debrief MLC (Thorson) on future state of policies and procedures related to financial reporting and accounting close	1.0	165.00
		Orientation meeting and discussions with PM Controls Team (Farmer, Zajac) for first day visit to MLC	1.4	231.00
		Prep for controls meeting with MLC (Hamilton) on same day re controls	1.2	198.00
		Authorized signers / level of commitment policy	0.9	301.50
	Farmer, Doug	Review cash disbursements policy and procedures	1.7	569.50
		Review other income policy and procedures	0.8	268.00
		Consider annual independent accountant policy	0.8	268.00
		Draft and develop policies and procedures - incoming / outgoing wire transfers	2.0	670.00
	Zajac, Mark	Draft policy and procedure for approval and changes to Policies and Procedures	2.0	670.00
		Research and review TSA for Policy and procedures components	1.8	603.00
		Draft and develop policies and procedures - incoming / outgoing wire transfers	2.0	330.00
		Draft and develop RCM - Cash Disbursements	0.8	132.00
01/18/10	Zajac, Mark	Draft and develop RCM - Other Revenue	1.5	247.50
		Draft and develop RCM - Rental Income	2.2	363.00
		Draft and develop RCM - US Trustee Compliance	2.0	330.00
		Draft and develop policies and procedures - Asset Sales	3.3	544.50
01/19/10	Zajac, Mark	Draft and develop policies and procedures - Leased Employees & Staffing	3.7	610.50
		Meeting with MLC (Hamilton, Nowicke, Berreondo, Healy) re policies and controls around asset sales and dispositions.	1.1	181.50
	Colella, Mike	Updating work and plan to integrate controls work with procedural testing and forward comments to Tousain and Farmer	1.4	574.00
		Discuss controls over investment transactions with Hoekstra to integrate current practice with contemplated new policies and procedures	0.5	82.50
01/21/10	Zajac, Mark	Draft and develop policies and procedures - Asset Held for Disposition	2.0	330.00
		Draft and develop policies and procedures - Asset Sales	2.0	330.00
		Draft and develop policies and procedures - Investment Policy	1.5	247.50
		Draft and develop policies and procedures - Rental income Revenue	2.0	330.00
	Colella, Mike	Review initial drafts of selected policies & procedures	1.6	656.00
		Research, review and update claims, and Cash policies	1.9	636.50
	Farmer, Doug	Review leased employees sand staffing policy	3.0	1,005.00
		Draft and develop policies and procedures - Rental income Revenue	2.5	412.50
		Email to Farmer (PM) re questions on Policies and Procedures summary	0.2	82.00
		Research, review and drafting of environmental policy	2.5	837.50
01/22/10	Zajac, Mark	Draft and develop policies and procedures - Cash Receipts - Purpose	1.2	198.00
		Draft and develop policies and procedures - Cash Receipts - Remaining	2.8	462.00
		Draft and develop policies and procedures - Other Revenue	2.0	330.00
		Organizing files and planning for subsequent work activities	0.5	41.50

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/25/10	Farmer, Doug	Planning for subsequent week	1.0	165.00
		Review cash receipts policy	1.0	335.00
		Review cash treasury policy	1.1	368.50
	Zajac, Mark	Draft and develop policies and procedures - Cash & Treasury - Purpose, General Policies and Controls	2.3	379.50
		Draft and develop policies and procedures - Cash & Treasury - Remaining	2.7	445.50
		Draft and develop policies and procedures - Compliance with Financing Agreements	1.3	214.50
01/26/10	Zajac, Mark	Draft and develop policies and procedures - Taxes - General	1.6	264.00
		Draft and develop policies and procedures - Taxes - Purpose	0.6	99.00
		Draft and develop policies and procedures - Taxes - Remaining	2.3	379.50
		Draft and develop policies and procedures - US Trustee Compliance	3.0	495.00
01/27/10	Colella, Mike	Edit various policies and procedures based on / meeting with MLC (Hamilton)	1.8	738.00
		Summarize notes and provide suggestions for additional potential changes to policies and procedures during discussions with Farmer (PM)	2.2	902.00
	Farmer, Doug	Discussions with Colella re his notes and suggestions for additional potential changes to policies and procedures from his meeting with Hamilton	2.2	737.00
01/28/10	Colella, Mike	Discussions with Farmer (PM) re adding segregation of duties section to BOD report	0.3	123.00
		Obtain, read and forward claims related information to Farmer (PM) for input into policies and procedures	0.5	205.00
	Farmer, Doug	Research and review Cash Treasury Policy	1.4	469.00
	Colella, Mike	Read, edit and forward comments for draft Tax Policy to Eckles (PM Tax) and Farmer (PM Controls)	1.2	492.00
01/29/10	Farmer, Doug	Research and review Compliance with Financing Agreement Policy	2.1	703.50
		Research and review of Compliance Reporting Policy	0.7	234.50
	Colella, Mike	Initial review of files and preparation of items to discuss at kickoff meeting	2.7	1,107.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
RCM			128.2	26,912.50
11/05/09	Farmer, Doug	Develop outline for Risk assessment and key control matrix	1.7	569.50
	Zajac, Mark	Continue developing outline for Risk assessment and key control matrix	2.4	396.00
11/12/09	Colella, Mike	Review risk and control matrix with Farmer and Woods (PM)	0.7	287.00
	Farmer, Doug	Review risk and control matrix with Colella and Woods (PM)	0.7	234.50
	Woods, Jon	Review risk and control matrix with Colella and Farmer (PM)	0.7	234.50
11/17/09	Zajac, Mark	Develop RCM - Payroll / Staffing - key risks and mitigating controls	0.7	115.50
11/18/09	Farmer, Doug	Research and Develop risk and key control matrix	0.9	301.50
	Woods, Jon	Review key business process/internal control matrices	1.2	402.00
	Zajac, Mark	Develop RCM - various areas	0.9	148.50
11/19/09	Farmer, Doug	Develop risk and key control matrix - IT - key risks and mitigating controls	2.3	770.50
	Woods, Jon	Review key business process/internal control matrices	0.5	167.50
	Zajac, Mark	Develop RCM - Payroll / Staffing & Taxes - key risks and mitigating controls	3.2	528.00
11/20/09	Zajac, Mark	Develop RCM - Taxes & Non Payroll Services - key risks and mitigating	2.2	363.00
11/21/09	Zajac, Mark	Develop RCM - Taxes & Non Payroll Services - key risks and mitigating	1.4	231.00
11/27/09	Aguirre, Monica	Develop RCM and place key controls into Policies & Procedures - Revenue & Assets	2.7	378.00
12/01/09	Farmer, Doug	Develop RCM - Financial Reporting - key risks and mitigating controls	1.4	469.00
	Woods, Jon	Review key business process/internal control matrices for completeness and integration into testing	1.7	569.50
	Zajac, Mark	Update Control Matrix w/ prior suggestions	3.0	495.00
12/02/09	Farmer, Doug	Develop RCM - Assets Held for Disposition - key risks and mitigating controls	2.1	703.50
	Zajac, Mark	Update Control Matrix w/ prior suggestions - Revenue	1.2	198.00
		Update Control Matrix w/prior suggestions - Claims Administration	2.9	478.50
		Update Control Matrix w/prior suggestions - Financial Reporting	2.4	396.00
		Update Control Matrix w/prior suggestions - Non-Payroll Expenses	2.4	396.00
		Update Control Matrix w/prior suggestions - Treasury	1.1	181.50
12/03/09	Colella, Mike	Review internal controls matrix and key controls (approx 200) for all areas	1.4	574.00
	Woods, Jon	Review updated key business process/internal control matrices	2.4	804.00
	Zajac, Mark	Finish Control Matrix - Non-Payroll Expenses	1.1	181.50
		Finish Control Matrix - Revenue	2.6	429.00
		Prepared Internal Controls Portion of BOD Meeting Materials.	2.3	379.50
12/04/09	Farmer, Doug	Preparation and schedule development for BOD meeting - Risks & controls	2.0	670.00
12/07/09	Farmer, Doug	Develop RCM Roll Up and Review of Risk & Control Matrix	1.7	569.50
12/08/09	Farmer, Doug	Develop RCM - Claims Admin- key risks and mitigating controls	3.0	1,005.00
12/09/09	Farmer, Doug	Develop RCM - Revenue All - key risks and mitigating controls	3.1	1,038.50
12/17/09	Aguirre, Monica	Review Draft RCM's for key risks and mitigating controls - Employees & Staffing	0.4	56.00
		Review Draft RCM's for key risks and mitigating controls - Non-Payroll Expenses	2.3	322.00
		Review Draft RCM's for key risks and mitigating controls - Revenue	2.3	322.00
		Review Draft RCM's for key risks and mitigating controls - Treasury	2.0	280.00
12/18/09	Aguirre, Monica	Develop RCM - Revenue Rent - key risks and mitigating controls - Control Descriptions	2.4	336.00
		Develop RCM - Revenue Rent - key risks and mitigating controls - Prevent/Detect Identification	3.1	434.00
		Develop RCM - Revenue Rent - key risks and mitigating controls - Risks	1.8	252.00
12/28/09	Aguirre, Monica	Develop RCM - Place key controls into Policies & Procedures - Taxes, IT and Non Payroll	3.0	420.00
12/29/09	Aguirre, Monica	Develop RCM - Place key controls into Policies & Procedures - F/R	2.9	406.00
		Develop RCM - Place key controls into Policies & Procedures - Payroll	1.2	168.00
		Develop RCM - Place key controls into Policies & Procedures - Taxes	1.7	238.00
12/30/09	Aguirre, Monica	Develop RCM - Place key controls into Policies & Procedures - Treasury, Claims Admin, F/R	3.5	490.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
12/31/09	Aguirre, Monica	Develop RCM - Place key controls into Policies & Procedures - Assets, Revenue Other	2.5	350.00
01/08/10	Zajac, Mark	Draft and develop RCM - Cash Receipts	0.8	132.00
01/20/10	Farmer, Doug	Review and update RCM for CD, CR	1.8	603.00
		Review IT report and update RCM for IT Controls	2.1	703.50
	Zajac, Mark	Draft and develop RCM - Leased Employees & Staffing	2.0	330.00
01/21/10	Farmer, Doug	Review updated RCM for policy and controls changes	2.1	703.50
	Zajac, Mark	Draft and develop RCM - Cash Disbursements - General Disbursement Policies and Controls	0.7	115.50
		Draft and develop RCM - Cash Disbursements - Manual Checks	0.2	33.00
		Draft and develop RCM - Cash Disbursements - Purchase Orders, Positive Pay, Unclaimed Checks	1.1	181.50
		Draft and develop RCM - Cash Disbursements - Purpose Section	0.4	66.00
		Draft and develop RCM - Cash Disbursements - Vendor Supplier Selection	0.9	148.50
		Draft and develop RCM - Cash Disbursements - Wire Transfers	0.7	115.50
01/25/10	Zajac, Mark	Draft and develop RCM - Compliance with Financing Agreements	1.7	280.50
01/26/10	Zajac, Mark	Draft and develop RCM - Taxes	3.0	495.00
01/27/10	Zajac, Mark	Draft and develop RCM - Non-Payroll Expenditures - Control Descriptions	2.1	346.50
		Draft and develop RCM - Non-Payroll Expenditures - Control Freq, Prevent/Detect identification	1.2	198.00
		Draft and develop RCM - Non-Payroll Expenditures - Key/Operational, Assertions	1.3	214.50
		Draft and develop RCM - Non-Payroll Expenditures - Risks	1.4	231.00
01/28/10	Colella, Mike	Mtg w PM (Woods, Farmer) re approach to non-cash controls testing for 2009	1.2	492.00
	Farmer, Doug	Mtg w PM (Woods, Colella) re approach to non-cash controls testing for 2009	1.2	402.00
	Woods, Jon	Mtg w PM (Colella, Farmer) re approach to non-cash controls testing for 2009	1.2	402.00
	Zajac, Mark	Draft and develop RCM - Cash & Treasury - Control Descriptions	1.1	181.50
		Draft and develop RCM - Cash & Treasury - Control Freq, Prevent/Detect identification	2.2	363.00
		Draft and develop RCM - Cash & Treasury - Key/Operational, Assertions	0.8	132.00
		Draft and develop RCM - Cash & Treasury - Risks	0.9	148.50
		Draft and develop RCM - Compliance Reporting	2.0	330.00
01/29/10	Zajac, Mark	Draft and develop RCM - Asset Sales	2.5	412.50
		Draft and develop RCM - Assets Held for Disposition	1.5	247.50
		Draft and develop RCM - Compliance Reporting	1.0	165.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
SYS			50.8	14,076.00
12/16/09	Colella, Mike	Planning for Accounting System/IT security meeting	0.4	164.00
12/17/09	Colella, Mike	Planning and other discussions with (Hamilton) re IT controls for new accounting system, cash receipts and disbursements data	1.3	533.00
12/18/09	Colella, Mike	Discussions with (Hamilton) re IT controls for new accounting system, cash receipts and disbursements data	0.3	123.00
01/07/10	Colella, Mike	Discussions with MLC (Hamilton) re substantive testing, internals control testing and systems security	0.5	205.00
01/19/10	Brown, Furney	Debrief with Colella (PM) after his other MLC discussions re next steps and planned scheduling	0.2	46.00
		Meeting with JCS Mark Bartnik to discuss MAS 200, FAS, FRX application controls	1.2	276.00
		Review of project documentation (Matrices and Policies Examples)	2.6	598.00
		Systems controls and security meeting with MLC (Hamilton) and PM (Colella)	0.6	138.00
		Systems controls meeting with PM (Colella, Zajac) to discuss integration of IT controls with cash and non-cash process areas	1.0	230.00
		Systems related timing and hours and project management discussion with Colella (PM)	0.4	92.00
		Systems security and controls meeting with PM (Colella) re high level area guidance	0.7	161.00
	Colella, Mike	Debrief with Brown (PM) after his other MLC discussions re next steps and planned scheduling	0.2	82.00
		Discuss status update with MLC (Hamilton)	0.2	82.00
		Read PM draft and email MLC (Hamilton) that more edits will be forthcoming	0.4	164.00
		Systems controls and security meeting with MLC (Hamilton) and PM (Brown)	0.6	246.00
		Systems controls meeting with PM (Brown and Zajac) to discuss integration of IT controls with cash and non-cash process areas	1.0	410.00
		Systems related timing and hours and project management/communication discussion with Brown (PM)	0.4	164.00
		Systems security and controls meeting with PM (Brown) to provide high level area guidance and expectations	0.7	287.00
	Zajac, Mark	Systems controls meeting with PM (Brown and Colella) to discuss integration of IT controls with cash and non-cash process areas	1.0	165.00
01/20/10	Brown, Furney	Discussions with Colella (PM) re systems design items identified in Payables	0.2	46.00
		Documentation of meeting notes with JCS MAS 200 application controls	2.1	483.00
		Interview meeting with Kurt Kauth to understand IT General Controls	2.4	552.00
		Meeting with JCS Bartnik and O'Brien re MAS 200 application controls	2.7	621.00
		Prep for Interview meeting with Kurt Kauth to understand IT General Controls	1.0	230.00
		Review of MAS 200, FAS, and FRX application controls	0.6	138.00
		Scheduling of Contact Meetings	0.1	23.00
	Colella, Mike	Discussions with Brown (PM) re systems design items identified in Payables	0.2	82.00
01/21/10	Brown, Furney	Documentation of IT General Controls meeting notes with Kurt Kauth	1.5	345.00
		Documentation of update and status review meeting	2.2	506.00
		Update and status review meeting with JCS Bartnik, O'Brien, and MLC	1.4	322.00
01/22/10	Brown, Furney	Documentation of interview meeting with Peter Lundberg and Deb Doyle	1.1	253.00
		Interview meeting with JCS - Deb Doyle Overview discussion of FAS application	0.4	92.00
		Interview meeting with JCS - Peter Lundberg Overview discussion of FAS application	0.4	92.00
01/25/10	Brown, Furney	Documentation review of MAS 200 application security users	0.6	138.00
01/27/10	Brown, Furney	Draft Power Point of Systems and Security Assessment for management/BOD	4.9	1,127.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
1/27/2010	Colella, Mike	Review draft prepared by Brown (PM) re IT Systems Control Overview findings re key controls implemented and recommended control improvements in the areas of vendor setup and maintenance, Accts Payable/Disbursements, Accts Receivable/Cash Receipts, General Controls (operations, access, change management)	1.2	492.00
		Review of proposed IT Summary Test Scope and Schedule for by quarter	0.4	164.00
01/28/10	Brown, Furney	Revision of Board presentation slide deck	0.4	92.00
	Colella, Mike	Follow-up w Farmer (PM) re questions/suggestions to Brown (PM) draft IT Systems Control Overview findings for integrated follow-up	1.4	574.00
		Summarize questions and suggestions to draft IT Systems Control Overview findings on key controls recommendations by Brown (PM)	0.8	328.00
	Farmer, Doug	Discussion with Colella regarding adding segregation of duties section to BOD Report	0.3	100.50
		Follow-ups discussions with Colella re IT Systems Controls Overview draft	1.4	469.00
		Research and review IT audit report for internal controls	1.0	335.00
		Review comments re: Brown IT Systems Controls Overview draft	1.2	402.00
01/29/10	Brown, Furney	Discussion and review of IT systems report with Farmer	1.5	345.00
		Prep and revisions to IT systems report	3.7	851.00
	Colella, Mike	Follow-up with PM (Brown and Farmer) re IT systems	0.1	41.00
	Farmer, Doug	Discussion and review of IT systems report with Brown	1.5	502.50
01/31/10	Colella, Mike	Review Zajak (PM) email (and attachments) to MLC (Hamilton) re use of MAS "VendorMasterAuditReport"	0.4	164.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
CAS			67.7	14,793.80
10/22/09	Colella, Mike	Initial engagement planning and preparation	0.6	246.00
11/04/09	Colella, Mike	Preparation and discussions with MLC (Selzer) re testing approach	0.3	123.00
11/11/09	Colella, Mike	Preliminary planning for area	1.6	656.00
12/01/09	Colella, Mike	Working session w/ Woods & Farmer re: 2009 testing plan	0.5	205.00
	Woods, Jon	Working session w/ Colella & Farmer re: 2009 testing plan	0.5	167.50
12/09/09	Colella, Mike	Update integration meeting and status check with Woods and Farmer	0.4	164.00
	Farmer, Doug	Update integration meeting and status check with Colella and Woods	0.4	134.00
	Woods, Jon	Update integration meeting and status check with Colella and Farmer	0.4	134.00
12/10/09	Colella, Mike	Revised Report to BOD relating to testing of cash transactions	3.6	1,476.00
12/17/09	Colella, Mike	Email communications with (Hamilton) re cash transactions	0.4	164.00
		Preliminary review of portion of Daily Cash Report with cash transaction databases	0.8	328.00
		Schedule and plan cash transaction testing for the following week	0.3	123.00
12/18/09	Colella, Mike	Conf call with (Hamilton) and PM (Tousain) re cash transactions	1.2	492.00
		Preliminary review of portion of Daily Cash Report with cash transaction databases for testing	1.4	574.00
		Preparation and discussions with PM (Tousain) re planning and scheduling cash transaction testing for following week and possible approaches	0.8	328.00
	Tousain, Alina	Call with Hamilton to go through MLC Daily Cash Position -Excel database	0.5	85.00
		Planning for Cash Reconciliations and Cash Balances	0.8	136.00
12/21/09	Tousain, Alina	Study at high level and write up about MLC Daily Cash Position Functionality	1.3	221.00
		Cash Balances: processed MLC database by supplementing it with additional data; identified possible reconciliation strategies	0.5	85.00
		Discussions with PM (Colella) re planning and scheduling cash transaction testing for following week and possible approaches	0.3	51.00
		Email communications with MLC (Hamilton and Rosenthal) re cash transactions, access to printers, fax, SharePoint and other technology matters	0.3	51.00
		Meeting with MLC (Brian Rosenthal) - obtaining and discussing: Dacor		
		Monthly Cash GL Downloads; Monthly Reporting; Key Agreements	1.1	187.00
		Read notes summarizing significant matters discussed with BOD	0.2	34.00
		Reading P&M testing strategy identified in report to BOD and preliminary key controls included in preliminary risk and controls matrix	1.3	221.00
		Meeting with MLC (Hamilton)- discussing: Receipts and Disb Subcategories, Bank Statements, Cash Reconciliations, Treasury Report and MOR	2.0	340.00
12/23/09	Colella, Mike	Preliminary determination of testing for cash reconciliation, including related discussion with PM (Tousain)	0.2	82.00
	Tousain, Alina	Email communications with MLC (Hamilton and Rosenthal) re cash transactions, reports and reconciliations	1.5	255.00
		Preliminary determination of testing for cash reconciliation, including related discussion with PM (Colella)	0.2	34.00
		Scanning and coding support documentation for cash transactions	0.6	102.00
12/28/09	Tousain, Alina	Email communications with MLC (Hamilton and Rosenthal) and PM (Colella) re cash transactions, reports and reconciliations	1.7	289.00
12/29/09	Tousain, Alina	Email communications with MLC (Hamilton and Rosenthal)re cash transactions, reports and reconciliations	1.0	170.00
		Scanning and coding support documentation for cash transactions	1.4	238.00
12/30/09	Tousain, Alina	Meeting with MLC (Diane and Brian Rosenthal) to get understanding and walkthrough MLC daily and monthly reconciliations	2.7	459.00
01/06/10	Colella, Mike	Develop template for project management for cash reconciliation and cash balance testing	0.8	328.00
	Tousain, Alina	Emails with MLC staff in order to collect documentation or clarify issues related to CR and CD testing	1.1	187.00
01/20/10	Colella, Mike	Draft certain items for BOD report consideration	0.8	328.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/20/10	Tousain, Alina	Reformat Oct, Nov and Dec Bank Statements provided by client to use in testing	2.5	425.00
01/21/10	Hoekstra, Peggy	Design and document testing procedures for cash reconciliations	2.8	434.00
		Discussion with MLC (Diane Kerton) regarding bank reconciliations	0.5	77.50
		Identify and document bank balances as of selected test dates	1.5	232.50
		Meet with MLC (Hamilton) regarding bank reconciliation information	0.5	77.50
		Meet with MLC (Hamilton) regarding MOR and treasury reports	0.5	77.50
		Scan bank statements and reconciliations for master funding, payroll and disbursements accounts	1.1	170.50
01/22/10	Colella, Mike	Assisting in dealing with reconciliation issues involving cash transaction database provided by MLC and amounts reported in the Treasury report	1.2	492.00
	Hoekstra, Peggy	Discussion with Carol Knapp (PM) regarding work to be performed related to MLC bank reconciliations for July-September 2009	1.0	155.00
	Knapp, Carol	Assistance with Review of July, August, Sept bank reconciliation records	4.9	548.80
		Discussion with Hoekstra (PM) regarding work to be performed related to MLC bank reconciliations for July-September 2009	1.0	112.00
	Tousain, Alina	Assisting in dealing with reconciliation issues involving cash transaction database provided by MLC and amounts reported in the Treasury report from Colella (P&M)	1.2	204.00
		Update testing spreadsheets for each category based on new data in December Cash database, including testing the totals to ensure integrity	2.0	340.00
01/23/10	Hoekstra, Peggy	Discussion with MLC (Hamilton) re: status of bank accounts	0.3	46.50
		Obtain and scan listing of MLC bank accounts	0.5	77.50
		Update bank reconciliation testing	0.9	139.50
		Update P&M status report	0.3	46.50
	Tousain, Alina	Update Project Mgmt Summary for test results to date and updated transactions selected	1.0	170.00
01/25/10	Colella, Mike	Cash reconciliations work review	0.3	123.00
	Hoekstra, Peggy	Update bank reconciliation testing	2.1	325.50
		Update P&M status report	0.3	46.50
	Tousain, Alina	Meeting with Hamilton (MLC)- Cash Restrictions and OCPs testing Issues	1.0	170.00
01/28/10	Colella, Mike	Assess status of cash reconciliation issues	0.2	82.00
01/29/10	Hoekstra, Peggy	Discussions with MLC (Hamilton) re: status of bank account reconciliations	0.5	77.50
		Update P&M status report	0.3	46.50
01/30/10	Hoekstra, Peggy	Document testing of reconciliations	2.5	387.50
		Set up cash reconciliation testing worksheet	2.8	434.00
		Upload cash reconciliations from MLC SharePoint site	0.5	77.50

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
DIS			228.0	50,230.00
12/02/09	Colella, Mike	Update integration meeting and status check with Farmer and Woods	0.7	287.00
	Farmer, Doug	Planning, preparation and schedule development for BOD meeting	0.7	234.50
		Update integration meeting and status check with Colella and Woods	0.7	234.50
	Woods, Jon	Update integration meeting and status check with Colella and Farmer	0.7	234.50
12/14/09	Colella, Mike	Cash disbursements testing - assist with issues and open items	0.6	246.00
12/15/09	Colella, Mike	Cash disbursements testing - assist with issues and open items	1.3	533.00
	Tousain, Alina	Cash Disbursements - Agreed Procedures Comparison w/ other services	2.6	442.00
12/16/09	Colella, Mike	Preliminary development re scoping for procedural testing for 2009 and related staffing	1.2	492.00
12/18/09	Tousain, Alina	Planning for Cash Disbursements	1.4	238.00
12/21/09	Tousain, Alina	Cash Disbursements: processed MLC database by supplementing it with additional data; created statistics for sampling purposes	0.5	85.00
		Insurance Disbursements Testing: created the substantive testing matrix for this category, reviewed 60% of invoices	2.0	340.00
12/22/09	Tousain, Alina	Claims Disbursements testing: created the substantive testing matrix for this category, reviewed 100% of invoices;	0.5	85.00
		Environmental Disbursements testing: created the substantive testing matrix for this category, reviewed 100% of invoices;	2.5	425.00
		Insurance Disbursements Testing: created the substantive testing matrix for this category, reviewed 100% of invoices; read agreements with AON and CRS; reviewed D&O Policy	2.0	340.00
		Obtained and stored requested support documentation for cash transactions testing	1.0	170.00
		Read MLC Expense Policy	0.7	119.00
		TSA Disbursements testing: created the substantive testing matrix for this category, reviewed 70% of invoices; reviewed GM billings	2.1	357.00
12/23/09	Colella, Mike	Discussions and follow-up with (Hamilton) re key agreements for key controls and other matters required for testing	1.2	492.00
		Discussions with (Selzer) re key deliverables to be drafted for next BOD meeting (2/18) and key activities & targeted dates to meet deadlines	0.4	164.00
		Review initial cash disbursements substantive testing, including discussions w/ PM (Tousain)	1.4	574.00
	Tousain, Alina	Determine the set of controls to document and understand for the following 2009 disbursement categories: insurance, TSA costs, environmental costs, claims, splinter union payroll, splinter union other benefits	2.7	459.00
		Review initial cash disbursements substantive testing, including discussions w/ PM (Colella)	1.4	238.00
		TSA Disbursements testing: created the substantive testing matrix for this category, reviewed 100% of invoices; reviewed GM billings; reviewed subcontractor proposal to understand services and fee ranges	2.1	357.00
12/28/09	Tousain, Alina	Based on discussion with Hamilton about services provided by certain vendors, reassessed the disbursements categories and statistics	1.4	238.00
		Scanning and coding support documentation for cash transactions	1.4	238.00
		Splinter Payroll Disbursements testing: created the substantive testing matrix for this category, reviewed 100% of invoices; review GM payroll detail	2.7	459.00
		Splinter Union Other Liab Disbursements testing: created the substantive testing matrix for this category, reviewed 100% of invoices	1.8	306.00
12/29/09	Tousain, Alina	Checked bank statements for 100% of the following disbursements: Insurance, TSA, Claims, Environmental, Splinter Union Payroll and Splinter Union Other Liab	2.1	357.00
		Read Splinter Union Settlement Agreement	1.7	289.00
		Read TSA contract and prepared summary -70% complete	2.5	425.00
12/30/09	Colella, Mike	Identification of certain testing procedures relating to cash disbursements for professional fees and related email to (Tousain) PM	0.8	328.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/04/10	Tousain, Alina	Read certain provisions of Expense Policy and note areas for comment	0.8	328.00
		Read summaries of certain sections in key agreements (TSA, Master Lease, Wind Down) noting follow up items	1.2	492.00
		Review Levels of Authority and noting issues re implementation	0.4	164.00
		Identification of certain testing procedures relating to cash disbursements for professional fees and related email to (Colella) PM	0.8	136.00
		Determine the set of controls to document and understand for the following 2009 disbursement categories: investments, admin disb., other non-mfg expenses, plant wind down expenses, BOD fees and Professionals fees	2.2	374.00
		Splinter Union Settlement Agreement- prepared summary- 100% complete	2.5	425.00
01/05/10	Colella, Mike	TSA prepared summary and collected supplemental schedules-100% complete	1.8	306.00
		Further inquiry and review re the existence of other material provisions in other key contracts	1.3	533.00
		Review and assistance re cash disbursement testing	1.7	697.00
		Review summaries of certain sections in key agreements (TSA, Master Lease, Wind Down) noting comments for future testing consideration	2.2	902.00
		Professional Fees- meeting with Courtney Pozmantier (MLC) to discuss the disb. process, the approval process, the documentation available for each category of professionals and other	1.3	221.00
		Review and assistance re cash disbursement testing with Colella (P&M)	1.7	289.00
01/06/10	Colella, Mike	Splinter Union Other Liab Disbursements testing - documentation of disb. process, reading and collection of support documentation	1.8	306.00
		Analytical review of cash disbursements transaction detail and summary in connection with substantive testing	1.8	738.00
		Analytical review of cash receipts transaction detail and summary in connection with substantive testing	1.2	492.00
		Assistance to Tousain (PM) in substantive testing of professional fees	1.5	615.00
		Develop template for project management for cash disbursement testing	0.8	328.00
		Reading of Tier Secured Creditor order in connection with testing related disbursements	0.8	328.00
		Review of cash disbursements substantive testing to date for activity through November	0.9	369.00
		Assistance from Colella (P&M) in substantive testing of professional fees	1.5	255.00
		Cash DisbTesting - OCPs- reading of blanket court order; review court approved list of OCPs; compare management's current OCPs list to court approved list of OCPs and discuss differences with Hamilton (MLC)	1.5	255.00
		Update files and drives for cash disbursements testing, agreements summaries and other client provided data	1.2	204.00
		Confirmed invoices were in compliance with the court order/approved documents for selected OCP fees disbursements	0.3	51.00
		Determined whether MLC adequately retained sufficient supporting documentation for selected OCP fee disbursements	0.4	68.40
01/07/10	Tousain, Alina	Determined whether selected OCP fee disbursements were accurately and completely reflected in the accounting records	0.1	17.20
		Emails with MLC staff in order to collect documentation or clarify issues related to CR and CD testing	1.2	204.00
		For selected OCP fees disbursed, compared info from acctg records to contracts, invoices, cash summaries, bank statement other docs	1.1	190.30
		Review for appropriate approvals and authorizations in accordance with internal policies and court requirements for OCPs	0.3	52.20
		Reviewed court order authorizing debtor to employ OCP professionals	0.3	52.50
		Reviewed OCP's filed the Declarations and Disclosure statement	0.5	88.00
		TSA Contract meeting with Bryan Gaston (MLC)	1.5	255.00
		TSA Contract meeting with Michelle Smith no other MLC staff	0.5	85.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/08/10	Colella, Mike	Update project management summary for all testing completed to date	1.2	204.00
01/12/10	Colella, Mike	Cash disbursement testing assistance re issues and open items	1.6	656.00
01/18/10	Colella, Mike	Preliminary scan of TSA for items impacting controls testing	0.6	246.00
	Colella, Mike	Follow-up with Tousain (PM) and related emails re status and assistance required in connection with cash disbursements testing	0.3	123.00
	Tousain, Alina	Confirmed invoices were in compliance with the court order/approved documents for selected OCP fees disbursements	0.3	51.00
		Cash DisbTesting - OCPs	2.2	374.00
		Review of documentation re disbursement	0.5	85.50
		Determined whether selected OCP fee disbursements were accurately and completely reflected in the accounting records	0.2	34.40
		Follow-up with Colella (PM) and related emails re status and assistance required in connection with cash disbursements testing	0.3	51.00
		For selected OCP fees disbursed, compared info from acctg records to contracts, invoices, cash summaries, bank statement other docs	1.3	224.90
		Review for appropriate approvals and authorizations in accordance with internal policies and court requirements for OCPs	0.4	69.60
01/19/10	Colella, Mike	Reviewed OCP's filed the Declarations and Disclosure statement	0.3	52.50
		Discuss status update with MLC (Hamilton)	0.1	41.00
		Review/assist cash disbursements testing	0.2	82.00
	Tousain, Alina	Confirmed invoices were in compliance with the court order/approved documents for selected OCP fees disbursements	0.6	102.00
		Asset Sales Meeting with Bill and Eric from MLC: to discuss the sales process, the approval process, the documentation available and other	1.1	187.00
		Assistance cash disbursements testing with Colella (P&M)	0.2	34.00
		Determined whether MLC adequately retained sufficient supporting documentation for selected OCP fee disbursements	0.8	136.00
		Determined whether selected OCP fee disbursements were accurately and completely reflected in the accounting records	0.3	51.30
		Emails with MLC staff in order to collect documentation or clarify issues related to CD testing	1.2	204.00
		For selected OCP fees disbursed, compared info from acctg records to contracts, invoices, cash summaries, bank statement other docs	2.5	430.00
		Review for appropriate approvals and authorizations in accordance with internal policies and court requirements for OCPs	0.5	86.50
01/20/10	Colella, Mike	Reviewed OCP's filed the Declarations and Disclosure statement	1.3	226.20
		Assistance in testing disbursement activity for December	1.5	615.00
		Review coverage from cash disbursements testing to date and assist Tousain (PM) in selecting remaining to be tested and reduced testing	2.5	1,025.00
	Tousain, Alina	Assistance in selecting remaining items to be tested and reduced testing approach from Colella (P&M) with input from Woods (P&M)	2.5	425.00
		Assistance in testing disbursement activity for December from Colella (P&M)	1.0	170.00
		Cash Disb. Testing- December 2009 Disb database- prepare individual testing spreadsheets for each expense category	1.5	255.00
		Cash Disb. Testing- December 2009 Disb database- compile statistics	0.2	34.00
		Cash Disb. Testing- December 2009 Disb database- determine for each professional disb transaction the: type of professional	0.1	17.00
		Cash Disb. Testing- December 2009 Disb database- determine for each transaction the: materiality levels and tiers	0.2	34.00
		Cash Disb. Testing- December 2009 Disb database- determine for each transaction the: MOR expense category	1.0	170.00
01/21/10	Colella, Mike	Assistance in assessing and testing December activity	2.1	861.00
		Cash disbursements (database, issues, analysis, summary, policies and procedures impact) w/ Tousain	1.3	533.00
		Draft certain items for BOD report consideration	0.8	328.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/22/10	Tousain, Alina	Review cash disbursements (database, issues, analysis, summary, policies and procedures impact)	1.2	492.00
		Cash disbursements (database, issues, analysis, summary, policies and procedures impact) with Colella (P&M)	1.3	221.00
		Update Cash Disb database through December 2009 with new database provided by Hamilton	1.7	289.00
		Update Cash Disb testing sheets through December 2009 with updated information provided by Hamilton	1.3	221.00
	Colella, Mike	Working with Colella re: assessing and testing December activity	2.1	357.00
		Identifying findings to be considered disclosing in report to management and/or BOD	1.1	451.00
		Review adjusted and combined (November & December) Cash Disbursements database	1.4	574.00
		Update status report for items discussed with Hamilton (MLC) yesterday	0.4	164.00
	Tousain, Alina	Meeting with Hamilton (MLC) to clarify: difference between old and new cash disb databases, differences between treasury report and new database, differences between splinter unio disb and MOR schedule and to obtain support dor intercompany transfers	1.5	255.00
		Update testing spreadsheets for each category based on new data in Nov Cash Disb database, including testing the totals to ensure integrity	2.5	425.00
01/23/10	Colella, Mike	Analytical review of cash disbursements database for testing coverage and developing ideas how to reduce testing	2.2	902.00
		Emails with MLC and P&M staff in order to collect documentation or clarify issues related to CD testing	1.0	170.00
01/24/10	Colella, Mike	Update testing spreadsheets for each category based on new data in December Cash Disb database, including testing the totals to ensure integrity-100% complete	1.8	306.00
		High level review of disbursements testing performed by Tousain (PM) over the weekend and email back re comments	0.4	164.00
01/25/10	Hoekstra, Peggy	Obtain/review Strasbourg and Heard Settlement support & document test results	1.8	279.00
	Colella, Mike	Cash disbursements work review and assistance in open items & issues	1.8	738.00
		Document conclusion on testing procedures for Administrative and Personnel Costs	0.8	124.00
	Hoekstra, Peggy	Document testing procedures for Administrative and Personnel Costs	1.9	294.50
		Obtain/scan support for testing of Administrative and Personnel Costs	1.5	232.50
		Review support documentation for testing of Administrative and Personnel Costs	1.6	248.00
		Confirmed invoices were in compliance with the court order/approved documents for selected OCP fees disbursements	0.2	34.00
	Tousain, Alina	Assistance in cash disb open items and issues from Colella (P&M)	1.0	170.00
		Cash DisbTesting - OCPs	0.5	85.00
		Determined whether MLC adequately retained sufficient supporting documentation for selected OCP fee disbursements	0.5	85.00
		Determined whether selected OCP fee disbursements were accurately and completely reflected in the accounting records	0.2	34.00
		For selected OCP fees disbursed, compared info from acctg records to contracts, invoices, cash summaries, bank statement other docs	1.3	221.00
		Review for appropriate approvals and authorizations in accordance with internal policies and court requirements for OCPs	0.5	85.00
		Reviewed OCP's filed the Declarations and Disclosure statement	0.3	51.00
		Update Cash Disb database through December 2009 with new database provided by Controller	1.5	255.00
01/26/10	Colella, Mike	Cash Disbursements Testing - Follow-up on issues & open items	2.0	340.00
		Cash disbursements follow-up items from Tousain (PM)	0.6	246.00
		Summarize items for consideration for inclusion in report to BOD	0.5	205.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
1/26/2010	Hoekstra, Peggy	Document conclusion on testing procedures for Other Non-Mfg Costs	1.6	248.00
		Document testing procedures for Other Non-Mfg Costs	1.3	201.50
		Obtain and scan support for testing of Other Non-Mfg Costs	1.9	294.50
		Review BOD minutes for authorization of N A Dismantling contract	0.9	139.50
		Review support documentation for testing of Other Non-Mfg Costs	2.3	356.50
	Tousain, Alina	Confirmed invoices were in compliance with the court order/approved documents for selected OCP fees disbursements	1.7	289.00
		Reviewed court final term loan adequate protection order	0.3	51.00
		Cash Disbursements Testing - Assist Hoekstra with issues & open items	1.5	255.00
		Determined whether MLC adequately retained sufficient supporting documentation for selected OCP fee disbursements	1.0	170.00
		Determined whether selected OCP fee disbursements were accurately and completely reflected in the accounting records	0.1	17.00
		Determined whether selected term loan agent fee disbursements were accurately and completely reflected in the accounting records	0.5	85.00
		Emails with MLC and P&M staff in order to collect documentation or clarify issues related to CD testing	1.0	170.00
		For selected OCP fees disbursed, compared info from acctg records to contracts, invoices, cash summaries, bank statement other docs	1.0	170.00
		For selected term loan agent fees, compared disbursements to contracts, invoices, summaries, statements and other documents	0.5	85.00
		Review appropriate approvals and authorizations were in accordance with the internal policies and court procedures for term loan agents	0.2	34.00
		Review for appropriate approvals and authorizations in accordance with internal policies and court requirements for OCPs	0.4	68.00
		Reviewed OCP's filed the Declarations and Disclosure statement	0.3	51.00
01/27/10	Colella, Mike	Review cash disbursement issues and assisted Tousain (PM) with proposed follow-up activities for resolution	0.8	328.00
		Assistance Colella (PM) with proposed follow-up activities for resolution- Environmental Disb, Splinter Union Payroll and Professional Fees	1.0	170.00
	Tousain, Alina	Determined whether MLC adequately retained sufficient supporting documentation for selected retained professional fee disbursements	0.4	68.00
		Determined whether selected retained professional fee disbursements were accurately and completely reflected in the accounting records	0.1	17.00
		For selected retained professional fees disbursements confirmed invoices were in compliance with the court order/approved documents	0.2	34.00
		For selected retained professional fees, compare disbursements to contracts, invoices, cash summaries, bank statements & other docs	0.5	85.00
		Reviewed court order establishing procedures for interim compensation and reimbursement of expenses of professionals ("retained")	0.3	51.00
		Reviewed for selected retained professionals the court order for employment, applications for employment and engagement letter to understand fee arrangement and payment terms	1.0	170.00
		Reviewed for selected retained professionals the interim fee application (for proper handling inclusion or inclusion of retainer amounts and monthly payments received)	0.3	51.00
		Reviewed appropriate approvals and authorizations in accordance with the internal policies and court requirements for retained professionals.	0.2	34.00
		Cash Disbursement Testing - Retained professionals	2.0	340.00
		Assist in testing of Admin Disb and Other Non-Manufacturing Disb	2.0	340.00
01/28/10	Colella, Mike	Review cash disbursement issues and open items in and follow-up with Tousain (PM) with approach action items	1.3	533.00
		Discussions with MLC (Hamilton) re: status of bank account reconciliations	0.7	108.50
	Hoekstra, Peggy	Document BOD Fee testing	0.8	124.00
		Document conclusion on testing procedures for Wind Down Expenses	1.0	155.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/29/10	Tousain, Alina	Document testing procedures for Wind Down Expenses	1.2	186.00
		Obtain and scan support for testing of Wind Down Expenses	2.2	341.00
		Review BOD minutes for documentation of BOD Fee Authorization	1.5	232.50
		Review support documentation for testing of Wind Down Expenses	2.8	434.00
		Update P&M status report	0.3	46.50
		Cash DisbTesting - Retained professionals	0.5	85.00
		Cash disbursement issues and open items follow-up with Colella (PM) with approach action items	1.5	255.00
		Determined whether MLC adequately retained sufficient supporting documentation for selected retained professional fee disbursements	0.3	51.00
		Determined whether selected retained professional fee disbursements were accurately and completely reflected in the accounting records	0.1	17.00
		For selected retained professional fees disbursements confirmed invoices were in compliance with the court order/approved documents	0.3	51.00
		For selected retained professional fees, compare disbursements to contracts, invoices, cash summaries, bank statements & other docs	0.5	85.00
		Integrate Hoekstra Admin & Investment testing into master cash disb file	0.5	85.00
		Reviewed for selected retained professionals the court order for employment, applications for employment and engagement letter to understand fee arrangement and payment terms	1.0	170.00
		Reviewed for selected retained professionals the interim fee application (for proper handling inclusion or inclusion of retainer amounts and monthly payments received)	0.4	68.00
		Reviewed appropriate approvals and authorizations in accordance with the internal policies and court requirements for retained professionals.	0.4	68.00
	Colella, Mike	Update files with MLC provided info (agreements summaries)	1.0	170.00
		Cash Disbursements Testing - Assist re BOD Fees & Plant Wide Costs Testing	2.0	340.00
		Discussions with MLC (Selzer, Hamilton) re BOD draft report approach, process and expected timing	0.2	82.00
		Partial proforma drafting of BOD Report to begin listing items to include	0.8	328.00
	Hoekstra, Peggy	Payments and supporting documentation including discussions with MLC (Hamilton and/or Selzer)	0.6	246.00
		Document conclusion on testing procedures for Environmental Expenses	0.9	139.50
		Document testing procedures for Environmental Expenses	1.9	294.50
		Obtain and scan support for testing of Environmental Expenses	1.7	263.50
	Tousain, Alina	Review splinter union schedule	1.6	248.00
		Review support documentation for testing of Environmental Expenses	1.1	170.50
		Update testing of Wind-down and environmental expenses	1.5	232.50
		Cash Disbursements Testing - Assist Hoekstra with issues & open items	1.2	204.00
		Reviewed documentation for retained professional fee disbursements	1.4	238.00
		Determined whether selected retained professional fee disbursements were accurately and completely reflected in the accounting records	0.2	34.00
		Emails with MLC and P&M staff in order to collect documentation or clarify issues related to CD testing	1.5	255.00
		For selected retained professional fees disbursements confirmed invoices were in compliance with the court order/approved documents	0.3	51.00
		For selected retained professional fees, compare disbursements to contracts, invoices, cash summaries, bank statements & other docs	1.5	255.00
		Reviewed for selected retained professionals the court order for employment, applications for employment and engagement letter to understand fee arrangement and payment terms	1.5	255.00
		Reviewed for selected retained professionals the interim fee application (for proper handling inclusion or inclusion of retainer amounts and monthly payments received)	0.5	85.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/30/10	Colella, Mike Tousain, Alina	Reviewed appropriate approvals and authorizations in accordance with the internal policies and court requirements for retained professionals.	0.6	102.00
		Assess status and open items for cash receipts and cash disbursements	0.8	328.00
		Cash DisbTesting - Retained professionals	1.5	255.00
		Combine the Nov and Dec 2009 Cash Disb Databases	2.2	374.00
		Compile summary pivot tables for Cash Disb showing Sampling Methodology and Approach	1.0	170.00
		Determined whether MLC adequately retained sufficient supporting documentation for selected retained professional fee disbursements	0.5	85.00
		Determined whether selected retained professional fee disbursements were accurately and completely reflected in the accounting records	0.2	34.00
		For Nov and Dec 2009 Cash Disb Databases create 3 summarized categories of issues and comments for each transaction	0.8	136.00
		For selected retained professional fees disbursements confirmed invoices were in compliance with the court order/approved documents	0.3	51.00
		For selected retained professional fees, compare disbursements to contracts, invoices, cash summaries, bank statements & other docs	0.5	85.00
		Reviewed for selected retained professionals the court order for employment, applications for employment and engagement letter to understand fee arrangement and payment terms	1.1	187.00
		Reviewed for selected retained professionals the interim fee application (for proper handling inclusion or inclusion of retainer amounts and monthly payments received)	0.1	17.00
		Reviewed appropriate approvals and authorizations in accordance with the internal policies and court requirements for retained professionals.	0.3	51.00
		Review testing and findings in cash disbursements database	1.1	451.00
01/31/10	Colella, Mike			

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
REC			96.5	17,638.00
11/24/09	Colella, Mike	Update integration meeting and status check with Woods and Farmer	0.4	164.00
	Farmer, Doug	Update integration meeting and status check with Colella and Woods	0.4	134.00
	Woods, Jon	Update integration meeting and status check with Colella and Farmer	0.4	134.00
12/15/09	Colella, Mike	Cash receipts testing - assist with issues and open items	0.5	205.00
	Tousain, Alina	Cash Receipts - Agreed Procedures Comparison w/ other services	1.9	323.00
12/18/09	Tousain, Alina	Planning for Cash Receipts	0.8	136.00
12/21/09	Tousain, Alina	Cash Receipts: processed MLC database by supplementing it with additional data; created statistics for sampling purposes	0.5	85.00
12/23/09	Colella, Mike	Review initial cash receipts procedural testing	0.8	328.00
01/06/10	Colella, Mike	Develop template for project management for cash receipts testing	0.8	328.00
	Hoekstra, Peggy	Mtg with PM (Tousain) re testing procedures and scope	1.0	155.00
		Review Key agreements, including bankruptcy filing and P&M services listing	1.0	155.00
		Set up cash receipt testing workpapers in Excel	3.0	465.00
	Tousain, Alina	Review information available and prepare to assign work to Hoekstra	1.2	204.00
		Assist in determining testing procedures and scope	1.0	170.00
01/07/10	Colella, Mike	Review cash receipts transaction detail and selecting specific transactions for substantive testing	1.2	492.00
	Hoekstra, Peggy	Document sampling methodology for cash receipts	0.7	108.50
		Meet with MLC (Hamilton) regarding lease income recognition	0.5	77.50
		Recalculate client lease workpaper & agree to supporting lease income schedule	2.0	310.00
		Review and extract master lease agreement	1.1	170.50
		Review MLC Levels of Authority document	0.3	46.50
		Review risk and control matrix for lease income, document controls	0.9	139.50
		Review TSA agreement between MLC and new GM	1.3	201.50
		Scan lease agreement and client prepared supporting workpapers	0.5	77.50
	Tousain, Alina	Cash Receipts Testing - Assist Peggy Hoekstra (P&M)	0.8	136.00
01/08/10	Hoekstra, Peggy	Discussions with MLC (Hamilton and Rosenthal) re: access to printers, fax, SharePoint and other technology matters	0.5	77.50
		Document sampling methodology for investment income	0.5	77.50
		Meet with MLC (Hamilton) re investment income, purchases and discount	0.5	77.50
		Review of investment workpapers prepared by client	1.0	155.00
		Scan Goldman Sachs and JP Morgan investment statements	0.5	77.50
01/09/10	Hoekstra, Peggy	Trace investment statements to investment workpapers prepared by client	1.5	232.50
01/11/10	Hoekstra, Peggy	Discussions with MLC (Hamilton) re: asset redemptions	0.3	46.50
		Recalculate discount amortization	0.7	108.50
		Revisions to Cash receipt workpapers and sampling methodology	1.5	232.50
		Trace DIP financing to supporting documentation	0.8	124.00
		Trace investment redemptions to supporting documentation	2.7	418.50
		Trace investment statements to investment workpapers prepared by client	1.5	232.50
01/13/10	Colella, Mike	Review/assistance in substantive cash receipts testing	0.8	328.00
	Hoekstra, Peggy	Discussions with MLC Hamilton re other income and workers comp refunds	0.5	77.50
		Document Investment income testing procedures and conclusion	2.1	325.50
		Document other income testing procedures and conclusion	1.3	201.50
		Document rental income testing procedures and conclusion	0.7	108.50
		Document UST loan & investment redemption testing procedures & conclusion	1.1	170.50
		Obtain/review supporting documentation for Workers Comp refunds/misc income	1.8	279.00
		Review of Treasury Report prepared by client. Trace rental income per support to Treasury Report	1.5	232.50
01/15/10	Hoekstra, Peggy	Design and document test procedures for asset sales-Dealer Stock Purchases	1.4	217.00
		Design and document test procedures for asset sales-M&E	1.1	170.50
		Design and document test procedures for asset sales-scrap proceeds	0.5	77.50

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/16/10	Hoekstra, Peggy	Discussion with MLC (Bill Nowicke) regarding asset sales	0.4	62.00
		Discussions with MLC (Hamilton) regarding asset sales	0.7	108.50
		Document sampling methodology for other asset sales	1.2	186.00
		Obtain/review supporting documentation for Asset Sales-M&E	1.2	186.00
		Obtain/review supporting documentation for dealer stock purchases	1.1	170.50
		Update PM project progress report regarding cash receipt testing status	0.4	62.00
		Update documentation of GM Dealership stock purchases	1.0	155.00
		Update documentation of investment income testing	1.5	232.50
		Update documentation of other income testing	1.2	186.00
		Update P&M status report	0.3	46.50
01/18/10	Tousain, Alina	Cash Receipts Testing - Assist Peggy Hoekstra (P&M)	1.0	170.00
01/19/10	Colella, Mike	Review/assist cash receipts testing with Tousain	0.2	82.00
	Hoekstra, Peggy	Additional testing of investments-purchases-cash disbursement transactions	1.8	279.00
01/20/10	Hoekstra, Peggy	Mtg w MLC (Nowicke, Berreondo & Healy) and PM (Tousain and Zajac) re asset sales	1.1	170.50
		Review and extract asset marketing agreement	1.8	279.00
		Review and extract deminimus sale agreement	1.5	232.50
		Update and document tests of assets sales	1.7	263.50
		Update and document tests of other income	1.8	279.00
		Update asset sale testing methodology	0.8	124.00
		Update P&M status report	0.3	46.50
		Discuss controls over investment transactions with Zajac to integrate current practice with contemplated new policies and procedures	0.5	77.50
		Follow up with MLC (Healy & Hamilton) re GM scrap sales proceeds and Maynard documentation	0.5	77.50
		Review and extract MLC Investment policy	1.3	201.50
		Review bankruptcy orders for investment restrictions	1.6	248.00
		Test and document compliance with investment policy and court restrictions	2.5	387.50
		Trace and agree investment roll forward to discount amortization and investment income workpapers prepared by client	2.2	341.00
		Update documentation of asset sales	1.1	170.50
		Update P&M status report	0.3	46.50
01/21/10	Colella, Mike	Cash receipts-database, issues, analysis, summary, policies & procedures impact	1.7	697.00
	Hoekstra, Peggy	Update asset sale testing	1.5	232.50
		Update investment testing	1.5	232.50
		Update other income testing	0.9	139.50
		Update P&M status report	0.3	46.50
01/22/10	Tousain, Alina	Update testing methodology for asset sales	0.9	139.50
		Provide support and assistance to cash receipts testing	1.1	187.00
01/23/10	Hoekstra, Peggy	Discussion with MLC (Hamilton) re: classification of dealership stock sales	0.4	62.00
		Document asset sale testing related to GM stakes in various dealerships	2.6	403.00
01/24/10	Colella, Mike	High level review of receipts testing performed by Hoekstra (PM)	0.2	82.00
01/25/10	Colella, Mike	Cash receipts work review and communication of items to be included in BOD report	0.8	328.00
		Investment income, receipts and disbursements related testing	0.6	246.00
		Discussion with Berreondo re Maynard asset sale supporting documentation	0.3	46.50
01/26/10	Colella, Mike	Cash receipts and cash reconciliation follow-up items and issues with Hoekstra (PM)	0.4	164.00
01/28/10	Colella, Mike	Review cash receipts testing results by Hoekstra (PM) and Develop approach to reporting results to BOD	0.7	287.00
01/30/10	Hoekstra, Peggy	Changes to Cash Receipt database format	2.0	310.00
	Tousain, Alina	Compile summary pivot tables for Cash Receipts showing Sampling Methodology and Approach	1.0	170.00
01/31/10	Colella, Mike	Review testing and findings in cash receipts database	0.3	123.00
	Hoekstra, Peggy	Review Dacor GL (NewGM) for cash receipts transaction information	0.5	77.50

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
RPT			52.0	19,635.50
10/16/09	Colella, Mike	Initial onsite mtg & discussions with MLC (Selzer, Hamilton) re engagement	2.5	1,025.00
10/19/09	Colella, Mike	Discussions and response to MLC (Hamilton) re liquidation accounting	0.8	328.00
11/04/09	Colella, Mike	Selective reading of Monthly Operating Report (MOR) for August	0.5	205.00
11/05/09	Colella, Mike	Review monthly operating report (MOR) for August	1.2	492.00
11/08/09	Colella, Mike	Review technical professional reporting requirements and considerations for reporting to BOD	1.8	738.00
11/09/09	Colella, Mike	Review various court documents to familiarize myself with the case	3.5	1,435.00
11/10/09	Colella, Mike	Review MLC public website for information posted for understanding	1.5	615.00
11/20/09	Colella, Mike	Follow up on accounting and reporting related items for MOR	0.4	164.00
		Selective reading of Monthly Operating Report (MOR) for September	0.4	164.00
11/30/09	Colella, Mike	Read technical guidance & update testing procedures	0.2	82.00
12/01/09	Colella, Mike	Prep & conf call w MLC (Hamilton) re P&M info for 12/17 BOD mtg	0.8	328.00
12/03/09	Colella, Mike	Draft outline and suggestions for document to BOD for 12/17 BOD mtg	1.2	492.00
12/05/09	Colella, Mike	Planning related to scope and procedures for 2009 & 2010 procedural testing	1.8	738.00
12/07/09	Colella, Mike	Planning and development of scope & procedures for 2009 procedural testing for reporting to the BOD	3.8	1,558.00
		Planning and development of scope & procedures for 2010 procedural testing for reporting to the BOD	1.4	574.00
12/08/09	Colella, Mike	Planning related to scope and procedures for 2009 & 2010 procedural testing	2.4	984.00
12/09/09	Colella, Mike	Discussions with Selzer & Hamilton relating to draft report to BOD	1.2	492.00
12/10/09	Colella, Mike	Discuss with (Hamilton) regarding BOD report changes and timing of delivery	0.2	82.00
12/11/09	Colella, Mike	Discussions with (Hamilton) re the October MOR report	0.6	246.00
		Identify key items to discuss relating to the P&M drafted BOD package	0.8	328.00
		Review BOD draft document for clean up edits, discussions with Selzer and incorporate additional agreed upon suggested edits	1.4	574.00
12/16/09	Campbell, Michelle	Assist in completing the report to BOD	0.6	48.00
	Colella, Mike	Preparation of summary notes for presentation to BOD on 12/17	1.4	574.00
12/17/09	Colella, Mike	Participation in meeting with BOD on 12/17	1.0	410.00
		Prep for BOD meeting re Independent Accountant role and direct communication w/out Mngmt	0.5	205.00
		Prep written notes summarizing significant matters discussed with BOD and email to other PM team members with related expectations and dates	0.8	328.00
		Preparation for BOD meeting re procedural testing	0.8	328.00
12/22/09	Tousain, Alina	Email communications with MLC (Hamilton and Rosenthal) re cash transactions, reports and reconciliations	0.5	85.00
01/05/10	Tousain, Alina	Splinter Union MOR Support Schedule through 11-30-09 reconciled to cash disb. database (Payroll and Other Obligations)	1.0	170.00
01/06/10	Colella, Mike	Status update discussion with MLC (Selzer)	0.3	123.00
01/14/10	Colella, Mike	Project management and status assessment	0.8	328.00
01/20/10	Colella, Mike	Identified additional areas and items to be included in Procedures Testing Report based on evolved understanding and updated testing approach	0.6	246.00
		Identified comments re MOR for November for possible recommendations to MLC (Hamilton) and forwarded to Woods for consolidation	0.8	328.00
01/21/10	Tousain, Alina	Compare Treasury Report for Nov, Dec and YTD 2009 to new Cash Disb database	1.5	255.00
		Emails with MLC staff in order to collect documentation or clarify issues related to CD testing	1.2	204.00
01/22/10	Colella, Mike	Discussion with Hamilton (MLC) re possible automation of Treasury report in the new accounting system	0.2	82.00
01/28/10	Colella, Mike	Discussions with WOODS (PM) in preparation for MOR meeting with Hamilton (MLC)	0.8	328.00
		Discussions with WOODS (PM) re BOD report draft contents and presentation	0.4	164.00
		Identify certain items to be included on BOD report	0.5	205.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
1/28/2010	Colella, Mike	Meeting with MLC (Hamilton) and PM (Woods) re disclosures and classification of financial info in MOR	1.1	451.00
		Summarize comments and suggested considerations re financial reporting in Monthly Operating Reports (MOR)	1.0	410.00
	Woods, Jon	Discussions with Colella in preparation for MOR meeting with Hamilton	0.8	268.00
		Review Nov MOR for Presentation & Disclosure recommendations to MLC	3.2	1,072.00
01/29/10	Colella, Mike	Follow-up discussions with MLC (Hamilton) re MOR disclosures	0.1	41.00
01/30/10	Colella, Mike	Draft selected sections to BOD report	0.6	246.00
		Research liquidation accounting info for Hamilton (MLC)	0.3	123.00
	Hoekstra, Peggy	Review of MOR worksheets	0.7	108.50
10/12/09	Colella, Mike	Initial review of files and preparation of items to discuss at kickoff meeting	2.1	861.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
FDC			118.0	45,370.50
10/11/09	Lewis, Forrest	Email Eckles & Ruppall on timing of sale of assets/basis reduction & article	0.3	112.50
10/14/09	Colella, Mike	Initial review of files and preparation of items to discuss at kickoff meeting	1.0	410.00
10/20/09	Colella, Mike	Initial engagement planning	0.6	246.00
10/22/09	Colella, Mike	Discussion with PM Tax (Ruppall & Eckles) re scope of tax work	0.2	82.00
	Eckles, Jeff	Discussion with PM (Ruppall & Colella) re scope of tax work	0.2	78.00
10/27/09	Colella, Mike	Discussion with MLC (Zablocki) re tax service requirements	0.4	164.00
	Lewis, Forrest	Email w/ Colella & Hamilton re debtor tax staff needs for next 30 days	0.3	112.50
10/29/09	Eckles, Jeff	Prepare notes re scope of tax work & initial meeting with Zablocki	0.3	117.00
10/31/09	Lewis, Forrest	Email to Eckles, Colella, & Ruppall re: 505b procedure to shorten statute of limitations on any quarterly tax returns	0.2	75.00
11/01/09	Lewis, Forrest	Preparation agenda items per Colella re: tax planning meeting	0.8	300.00
11/02/09	Colella, Mike	Preparation for initial tax mtgs w/ MLC tax	0.4	164.00
	Eckles, Jeff	Initial scan of 363 sale document for general understanding of transaction	0.5	195.00
		Preparation of agenda for the 11/4 kickoff meeting	1.6	624.00
	Lewis, Forrest	Highlight provisions in 363 sale doc to PM team	1.0	375.00
		Prep list of tax agenda items and send tentative list to Eckles & Ruppall	1.4	525.00
		Research and send article R Zablocki	1.0	375.00
11/03/09	Colella, Mike	Preparation for 11/4 tax meeting w/ MLC	0.6	246.00
	Eckles, Jeff	Prep agenda & additional discussion topics for 11/4 meeting	1.9	741.00
	Gove, Veronica	Type, edit and finalize outline for 11/4 mtg, e/m to Eckles	0.8	64.00
	Lewis, Forrest	Send info to Zablocki re: tax issues	1.0	375.00
11/04/09	Colella, Mike	Kickoff tax mtg with MLC (Zablocki) & PM (Eckles, Ruppall, Lewis, Colella)	3.2	1,312.00
		Preparation for Nov 4 tax meeting with MLC	0.5	205.00
	Eckles, Jeff	Debriefing comments to Colella & Lewis (PM) after 11/4 tax mtg	0.4	156.00
		Kick-off tax mtg with MLC (Zablocki) & PM (Eckles, Ruppall, Lewis, Colella)	3.2	1,248.00
		Review private letter ruling from 363 sale	0.2	78.00
	Lewis, Forrest	Kick-off tax mtg with MLC (Zablocki) & PM (Eckles, Ruppall, Lewis, Colella)	3.2	1,200.00
		Send info to Zablocki re: qualified settlement funds	1.0	375.00
11/05/09	Eckles, Jeff	Review private letter ruling from the 363 sale	0.5	195.00
		Tax research	0.6	234.00
	Jolley, Mark	Review private letter ruling from the 363 sale and forward comments to Eckles	2.4	996.00
	Lewis, Forrest	Refer to private letter ruling on reorganization	0.7	262.50
		Research/send info on conformity of federal and state taxable periods to Zablocki	0.7	262.50
		Send first day tax order to Ruppall, Eckles and Colella and related items for consideration to Zablocki	0.7	262.50
		Send info re prompt assessment of tax to shorten statute of limitations to Zablocki	0.7	262.50
11/06/09	Colella, Mike	Follow up items related to 11/4 tax meeting	0.5	205.00
	Eckles, Jeff	Review and reply to emails from Zablocki (MLC) and Forrest (PM)	0.4	156.00
		Tax research	0.4	156.00
	Lewis, Forrest	Analyzed detail of first day tax order, send findings to Eckles & Ruppall (PM)	1.0	375.00
		Email Eckles re tax issues	0.2	75.00
		Email Eckles re: change in acctg method and research	0.5	187.50
		Email with Zablocki re NOL	0.2	75.00
		Locate articles on bankruptcy taxation for Zablocki & send per his request	0.8	300.00
		Research re NOL issues	1.0	375.00
11/10/09	Eckles, Jeff	Initial review of tax memo prepared by WGM re to tax issues for POR	0.5	195.00
	Gove, Veronica	Assist Eckles prepare for conference call	0.2	16.00
	Lewis, Forrest	Email to Zablocki, Eckles & Ruppall, re: Unsecured Claims	0.6	225.00
		Email with Eckles & Ruppall, Weil Gotschal re trust	0.6	225.00
		Review Weil Gotschal memo on tax issues per Zablocki	1.8	675.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
11/11/09	Colella, Mike	Preliminary planning for area	0.7	287.00
	Eckles, Jeff	Discussions with Lewis regarding the Weil Gotschall tax planning memo	0.4	156.00
		Review of Weil tax planning memo and discussions with Lewis	0.6	234.00
	Lewis, Forrest	Draft memo on tax issues per Zablocki	0.7	262.50
11/12/09	Colella, Mike	Read & respond to tax related emails (PM and Weil)	0.5	205.00
	Eckles, Jeff	Review PM memo on WGM tax memo and discuss w/ Lewis (PM)	0.9	351.00
	Lewis, Forrest	Discuss PM memo on WGM tax planning issues w Eckles (PM)	0.9	337.50
		Edit trust planning memo for Sec 362(e)/468B & send to Eckles & Zablocki	2.3	862.50
11/13/09	Eckles, Jeff	Finalize PM memo on the Weil tax memo & discuss with Zablocki	1.0	390.00
11/17/09	Eckles, Jeff	Conference call with Zablocki re update on current tax matters	0.7	273.00
11/18/09	Eckles, Jeff	Call w MLC (Zablocki) & PM (Lewis, Merkel, Ruppall) re WGM tax memo	0.6	234.00
	Lewis, Forrest	Call w MLC (Zablocki) & PM (Eckles, Merkel, Ruppall) re WGM tax memo	0.6	225.00
		Call with Zablocki re: 505b letters for monthly and certain other state taxes	0.3	112.50
		Research on various conflicting authorities on tax basis of assets	0.5	187.50
11/19/09	Eckles, Jeff	Prep and conf call with Zablocki and Goldring re POR tax issues	1.3	507.00
	Jolley, Mark	Tax mtg in Chicago with Goldring (Weil), Monaghan & Lewis	0.7	290.50
	Lewis, Forrest	Phone conf with Ruppall re: G Reorg and 363 sale treatment questions	0.4	150.00
		Phone conf with Zablocki, & Eckles to follow up re: Chicago mtg	0.3	112.50
		Tax mtg in Chicago with Goldring (Weil), Jolley & Monaghan re trusts	0.7	262.50
	Monaghan, Michael	Tax mtg in Chicago with Goldring (Weil), Jolley & Lewis	0.7	227.50
11/22/09	Lewis, Forrest	Email Zablocki re use of request for prompt determination on certain taxes	0.2	75.00
		Send details on BC 1146 document tax exemption to Ruppall, at his request	1.8	675.00
11/23/09	Eckles, Jeff	Discuss with Zablocki various current tax matters	0.4	156.00
		Review and reply to e-mails with Zablocki and Lewis re POR tax issues	0.5	195.00
	Lewis, Forrest	Make edits/additions to email to Zablocki	0.3	112.50
11/24/09	Lewis, Forrest	Compile notes from tax planning mtg in Chicago for Zablocki	1.1	412.50
11/25/09	Gove, Veronica	Assist Eckles prepare for conference call	0.2	16.00
11/30/09	Colella, Mike	Read technical guidance & update testing procedures	0.2	82.00
	Eckles, Jeff	Prep agenda for the 12/1/09 meeting with Zablocki	0.4	156.00
		Research IRC section 142 related to tax-exempt financing issues & discuss w/ Zablocki	0.6	234.00
	Jolley, Mark	Conf call w/ Zablocki & Merkel re: attorney's memo on tax issues	0.8	332.00
	Lewis, Forrest	PDF mtg notes, send to Zablocki	0.3	112.50
12/01/09	Eckles, Jeff	Phone conf w/ Jolley and Lewis discuss agenda for 1:30 conf call w/ Zablocki	0.4	156.00
		Tax research regarding IRC Section 468B Qualified Settlement Fund tax rules	0.6	234.00
	Gove, Veronica	Assist Eckles prepare for conference call	0.2	16.00
	Jolley, Mark	Phone conf w/ Eckles and Lewis discuss agenda for 1:30 conf call w/ Zablocki	0.4	166.00
		Phone conf w/ Eckles, Lewis, Merkel, Ruppall and Zablocki re: tax matters	1.4	581.00
	Lewis, Forrest	Compile & send info on deductions for a qualified settlement fund to Zablocki, at his request	1.7	637.50
		Compile & send info on tax issues	1.4	525.00
		Conf with Eckles and Jolley re agenda for 1:30 PM phone conf w/ Zablocki	0.4	150.00
		Phone conf with Eckles, Jolley, Merkel, Ruppall, and Zablocki, re: tax planning	1.4	525.00
12/02/09	Eckles, Jeff	Meeting with Zablocki regarding the tax projections	0.7	273.00
		Review emails and discussion with Lewis re Qualified Settlement Fund (QSF) deductible expenses & alternative minimum tax	0.3	117.00
		Review of tax projections prepared by Zablocki	0.7	273.00
	Lewis, Forrest	Answer question for Eckles re QSF & alternative minimum tax in bankruptcy	0.3	112.50
		Arrange for Southfield tax dept. to purchase tax service on 468B	0.3	112.50
	Monaghan, Michael	Forward AMT info to Eckles	0.2	65.00
12/03/09	Gove, Veronica	Distribution of Zablocki (MLC) contact information to team	0.2	16.00
12/04/09	Eckles, Jeff	Discussions with Zablocki and Ratze re Zablocki access to PM tax research software	0.3	117.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
		Review of e-mails and response to Colella re update to the Board	0.2	78.00
12/05/09	Eckles, Jeff	Prepare tax update memo for Colella to discuss with the Board re tax services	0.5	195.00
12/07/09	Eckles, Jeff	Review of info re Nova Scotia entity tax issues and discussions with Zablocki and Greenway (part of call)	1.2	468.00
	Greenway, Denise	Conference call re ULC structure of with Eckles/Zablocki	0.7	280.00
	Lewis, Forrest	Research re real estate tax issues per Zablocki	3.9	1,462.50
12/09/09	Eckles, Jeff	Discuss with Zablocki and Greenway regarding Nova Scotia entity tax issues	0.5	195.00
12/10/09	Greenway, Denise	NSULC - research Canada CODI and Bad Debt general provisions	1.5	600.00
	Lewis, Forrest	Answer question from Zablocki re definition of insolvency under Sec 108	0.1	37.50
12/11/09	Colella, Mike	Discussion with (Zablocki) re PM tax services and requirements	0.2	82.00
12/12/09	Lewis, Forrest	Analyze newly released IRS Notice 2009-2 and forward to Zablocki, with comments on implications cc to Eckles, Ruppel, Merkel	0.6	225.00
12/14/09	Addison, Butch	NSULC structure tax implications counsel to Greenway.	1.1	467.50
	Greenway, Denise	Call Webb re preview of MLC conference call	0.5	200.00
		Conf call Zablocki, Webb, and GM Legal/Tax (Larry/Ann) re. background of NSULC structure and related transactions & update Eckles	1.0	400.00
		Create spreadsheet econ balance sheet; issue list; update ppt for meeting comments; update spreadsheet for meeting comments	0.7	280.00
		Debriefing call with Rick and Webb re GM legal call 12/10; formulate next steps; further issue identification re bad debt expense	0.5	200.00
		Discuss with Addison (PM) re bad debt issues	1.1	440.00
12/17/09	Colella, Mike	Discussion with (Rick) re P&M tax services provided	0.2	82.00
		Prep written notes summarizing significant matters discussed with BOD and email to other PM team members with related expectations and dates	0.4	164.00
	Greenway, Denise	Conf call Zablocki (MLC) and Collins Barrow (Canadian affiliate)	1.3	520.00
12/18/09	Eckles, Jeff	Discussion with Zablocki re MLC preparing the 2009 B period income tax returns	0.3	117.00
12/21/09	Eckles, Jeff	Review of memo prepared by Zablocki re MLC preparing the 2009 B period tax returns and discussions with Zablocki	0.5	195.00
	Lewis, Forrest	recommend an amount be built into quotes on tax returns for preparation of request for prompt determination	0.2	75.00
		research tax issues	1.0	375.00
		Research treatment of ERT income in tax service on Qualified Settlement Funds, email conclusions to Eckles	1.0	375.00
12/28/09	Eckles, Jeff	Discuss with Zablocki re MLC preparing the 2009 B period income tax returns	0.2	78.00
01/06/10	Lewis, Forrest	Locate relevant court documents for this case and send to Eckles & Colella	0.4	150.00
01/12/10	Greenway, Denise	Conf call w/ Zablocki re: MLC/ULC matters	0.6	240.00
	Lewis, Forrest	Received email from Zablocki, MLC on MOR and related tax issues, replied to him	0.2	75.00
01/13/10	Lewis, Forrest	Read MLC monthly financial report per Zablocki, MLC with regard to tax treatment of settlement with splinter unions	0.6	225.00
01/14/10	Eckles, Jeff	Discussion with Zablocki and Lewis regarding tax treatment of settlement with splinter unions	0.3	117.00
		Review of write-up on settlement with splinter unions	0.3	117.00
	Lewis, Forrest	Looked at definitions of assumed and retained liabilities in MSPA with regard to tax treatment of settlement with splinter unions in preparation for phone conf with Zablocki, MLC	0.4	150.00
		Looked at tax rules with regard to tax treatment of settlement with splinter unions in preparation for phone conf with Zablocki, MLC	1.6	600.00
		Phone conf with Eckles, PM with regard to tax treatment of settlement with splinter unions	0.3	112.50
01/15/10	Eckles, Jeff	Conf call with Zablocki and Lewis re splinter unions settlement tax issues	0.4	156.00
	Lewis, Forrest	Phone conf with Eckles, PM and Zablocki, MLC on tax treatment of settlement with splinter unions	0.4	150.00
		Send copy of IRS regulation to Zablocki, MLC at his request	0.3	112.50

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
01/18/10	Colella, Mike	Emails to tax team relating to organization and retention of necessary documents	0.2	82.00
	Lewis, Forrest	Project management and planning	0.6	225.00
01/19/10	Eckles, Jeff	Summarize services rendered in Nov and Dec	0.9	351.00
	Greenway, Denise	Read escrow agreement, lock-up agreement & NS lawsuit; email Zablocki re inconsistencies in factual assumptions re GMNS Finance's balance sheet and relationship with GMNS Investments	2.2	880.00
01/21/10	Greenway, Denise	MLC Research and draft memo re various international tax issues	3.8	1,520.00
01/22/10	Colella, Mike	Email to Eckles (PM) re tax update	0.1	41.00
	Eckles, Jeff	Conf call with Zablocki and Greenway (PM) re Canadian and US Nova Scotia entity tax issues	0.4	156.00
	Greenway, Denise	Conf call with Zablocki and Eckles (PM) re Canadian and US Nova Scotia entity tax issues	0.4	160.00
		Updates/revisions to memo	0.1	40.00
01/24/10	Greenway, Denise	Teleconference w/ Webb re review of memo & impact of Dec bankruptcy filing	0.5	200.00
01/25/10	Colella, Mike	Prep for tax update and coordination meeting with Eckles (PM)	0.1	41.00
		Update and coordination meeting with Eckles (PM) in connection with tax services	0.6	246.00
	Eckles, Jeff	Tax update and coordination meeting with Colella	0.6	234.00
01/27/10	Colella, Mike	Messages left for Eckles (PM) re results of PM tax / meeting with MLC (Rick)	0.2	82.00
	Eckles, Jeff	Meeting with Zablocki, Hamilton, Ruppel and Merkel to discuss tax return	1.9	741.00
01/28/10	Colella, Mike	Emails with Eckles (PM) re results of PM / tax meeting with MLC (Rick) and assistance on tax policies and procedures	0.2	82.00
01/29/10	Greenway, Denise	Amortization of loan costs; disc Merkel re character consent fee US law; discussion w/ Zablocki re presentation of US tax issues	1.5	600.00
		Prep for conference call; research Section 128 Canada tax act re: defn bankrupt; research Section 61.4	1.6	640.00
		Research status NSULC; draft memo	2.4	960.00
		Teleconference Zablocki re review of draft memo	0.8	320.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
SLC			72.8	21,933.40
10/22/09	Ruppall, Curtis	Discussion with PM (Eckles & Colella) re scope of tax work	0.2	67.00
10/23/09	Eckles, Jeff	Discussion with Ruppall (PM) re state and local tax matters	0.2	78.00
	Ruppall, Curtis	Discussion with Eckles (PM) re state and local tax matters	0.2	67.00
11/04/09	Ruppall, Curtis	Kick-off tax mtg with MLC (Zablocki) & PM (Eckles, Ruppall, Lewis, Colella)	3.2	1,072.00
11/18/09	Eckles, Jeff	Follow up re MI bsns tax issues on 363 sale transaction	0.3	117.00
	Merkel, Mike	Call w MLC (Zablocki) & PM (Lewis, Eckles, Ruppall) re WGM tax memo	0.6	146.40
		Call with Ruppall re tax research requests by MLC (Zablocki)	0.9	219.60
	Ruppall, Curtis	Call w MLC (Zablocki) & PM (Lewis, Eckles, Merkel) re WGM tax memo	0.6	201.00
		Call with Merkel re tax research requests by MLC (Zablocki)	0.9	301.50
11/19/09	Corrigan, J A	Discuss Activity Tax issues with Curtis Ruppall (PM)	0.6	159.60
		Discuss Activity Tax issues with Ruppall (PM)	0.6	159.60
	Ruppall, Curtis	Discuss Activity Tax issues with Julie Corrigan (PM)	0.6	201.00
		Phone call with Zablocki re: non-income taxes related to 363 sale	0.5	167.50
		Phone conf with Lewis re G reorg and sale treatment	0.4	134.00
		Review state issues for discussion with Eckles	0.3	100.50
		Tax research per Zablocki	2.1	703.50
11/20/09	Merkel, Mike	Call Ruppall (PM) and then conf w Zablocki (MLC) re state tax research conclusions	1.1	268.40
	Ruppall, Curtis	Call Merkel (PM) and then conf w Zablocki (MLC) re state tax research findings	1.1	368.50
11/23/09	Merkel, Mike	Discussion with Zablocki re issues	0.1	24.40
		Research tax question	1.4	341.60
11/24/09	Merkel, Mike	Discuss tax issues w/ Zablocki	0.1	24.40
		Summarize tax conclusion in preparation for call with Zablocki	0.4	97.60
11/30/09	Corrigan, J A	research tax issues	0.6	159.60
	Merkel, Mike	Discuss status with Ruppall and required research necessary at this point	0.3	73.20
		Research Delaware treatment of G reorganization	0.2	48.80
	Ruppall, Curtis	Call w/ Merkel re: non-income taxes	0.3	100.50
		Call with Zablocki re: non-income taxes with 363 sale, sales & use & personal property returns	0.5	167.50
12/01/09	Eckles, Jeff	Prep for and meeting with Zablocki and Merkel re numerous tax matters	3.5	1,365.00
	Merkel, Mike	Phone Conf mtg w/ Eckles, Jolley, Merkel, Ruppall and Zablocki re tax planning	1.4	341.60
		Research DE gross receipts tax applicability to Section 363 reorg as well as definition of gross receipts	4.8	1,171.20
	Ruppall, Curtis	Phone Conf mtg w/ Eckles, Jolley, Merkel, Lewis and Zablocki re tax planning	1.4	469.00
12/03/09	Merkel, Mike	Discuss research memo progress and tax year end for Michigan with Zablocki	0.1	24.40
12/04/09	Merkel, Mike	Gather & forward copy of the MBT definition of "tax year" for Zablocki	0.2	48.80
12/05/09	Lewis, Forrest	Send sales tax question to Ruppall and Merkel, re: BC 1146	0.2	75.00
12/06/09	Merkel, Mike	Research 363 transaction affect on taxation in DE	2.9	707.60
12/07/09	Merkel, Mike	Section 363 multistate return, Send draft of several states to Zablocki for comments/suggestions. Additional research re state tax issues	3.9	951.60
	Ruppall, Curtis	Call with Zablocki re gross receipts taxed related to the 363 transaction	0.4	134.00
12/08/09	Merkel, Mike	Call Delaware to discuss treatment of sale of assets	1.8	439.20
		Discuss State 363 summary w/ Ruppall	0.2	48.80
		Research State tax issue	0.6	146.40
		Research State tax issue	1.2	292.80
	Ruppall, Curtis	Research State tax issue	1.1	368.50
		Research State tax issue	1.7	569.50
		Research State tax issue	1.3	435.50
		Research State tax issue	0.7	234.50
		Research State tax issue	0.8	268.00
		Research State tax issue	1.2	402.00
		Research State tax issue	0.9	301.50
		Research State tax issue	1.0	335.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
12/09/09	Lewis, Forrest	Read draft of Ruppall gross receipts memo to Zablocki and reply	0.7	262.50
12/10/09	Ruppall, Curtis	Call with Zablocki to review draft gross receipts tax memorandum	0.3	100.50
12/11/09	Merkel, Mike	Further WA research into applicability of casual transaction exclusion for sale from to new GM	2.6	634.40
	Ruppall, Curtis	Additional gross receipts tax research and revise draft memorandum	2.2	737.00
		Call with Zablocki re: sales and use tax compliance and process	0.4	134.00
		Correspondence with Speed Tax regarding ability to integrate with 's 200 software	0.6	201.00
		Follow up call with Zablocki regarding sales and use tax compliance	0.6	201.00
12/14/09	Ruppall, Curtis	Edit memorandum on state gross receipts taxes related to the 363 transaction	1.1	368.50
12/15/09	Ruppall, Curtis	Edit memorandum on state gross receipts taxes related to the 363 transaction	0.2	67.00
12/17/09	Merkel, Mike	Mtg with Zablocki & Ruppall re sales & use tax transition and personal property tax compliance	2.5	610.00
		Second meeting w/ Zablocki & Ruppall and with tax staff of New GM regarding the same (sales/use and personal property tax)	0.5	122.00
	Ruppall, Curtis	Mtg with Zablocki & Ruppall re sales & use tax transition and personal property tax compliance	2.5	837.50
		Second meeting w/ Zablocki & Merkel and with tax staff of New GM regarding the same (sales/use and personal property tax)	0.5	167.50
12/19/09	Ruppall, Curtis	Call with Hamilton to walk through MLC Daily Cash Position -Excel database	0.8	268.00
12/20/09	Ruppall, Curtis	Prepare high level write up re MLC Daily Cash Position Functionality	0.1	33.50
12/21/09	Ruppall, Curtis	Conference call with Zablocki and Anton Donde, Speed Tax re sales & use tax compliance software	0.8	268.00
01/19/10	Lewis, Forrest	Get more info on property tax issues for Zablocki per his request	1.1	412.50
		Send info on property tax authorities interest to Zablocki	0.2	75.00
01/27/10	Eckles, Jeff	Review of 2010 Illinois annual report, Tax research and discussion with Hord	0.8	312.00
	Merkel, Mike	Email to Zablocki to f/u on Sales and Property Tax filings - updated list of returns - filing of final returns - copies of prior filed returns	0.2	48.80
		Meeting with Zablocki and Hamilton (MLC) and Eckles (PM) regarding sales and use tax compliance, personal property tax compliance and appeals, and income tax compliance for year ending 12/31/2009	1.9	463.60
	Ruppall, Curtis	Meeting with Zablocki and Hamilton (MLC) and Eckles and Merkel (PM) regarding sales and use tax compliance, personal property tax compliance and appeals, and income tax compliance for year ending 12/31/2009	1.9	636.50
01/28/10	Eckles, Jeff	Additional tax research into state statute and discussions with Zablocki	0.7	273.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
FEE			25.7	6,049.00
01/06/10	Colella, Mike	Hours and description review for fee application	0.5	205.00
01/08/10	Campbell, Michelle	Compile and review Oct-Dec hours for January fee application	6.0	480.00
01/09/10	Campbell, Michelle	Compile and review Oct-Dec hours for January fee application	4.5	360.00
01/13/10	Campbell, Michelle	Compile and review Oct-Dec hours for January fee application	0.9	72.00
01/14/10	Campbell, Michelle	Compile and review Oct-Dec hours for January fee application	1.6	128.00
01/15/10	Campbell, Michelle	Compile and review Oct-Dec hours for January fee application	0.6	48.00
	Colella, Mike	Review of hours and description for fee application	1.2	492.00
01/16/10	Colella, Mike	Review hours and descriptions	2.2	902.00
01/17/10	Colella, Mike	Review hours and descriptions for fee preparation and related follow up	3.2	1,312.00
01/18/10	Colella, Mike	Review hours and descriptions for fee preparation and related follow up	3.4	1,394.00
01/19/10	Colella, Mike	Hours and description review for fee application	1.3	533.00
01/29/10	Colella, Mike	Approval on PM internal time posting changes to increase time summary efficiencies	0.3	123.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
RET			92.6	18,654.00
10/21/09	Colella, Mike	Retention related activities	0.8	328.00
10/31/09	Colella, Mike	Retention related activities	0.3	123.00
11/01/09	Risi, Thomas	Assist in drafting portions of engagement letter for retention	2.0	650.00
11/02/09	Colella, Mike	Conf call w/ WGM (Russell) and Weed (MP) re P&M retention & fee process	0.2	82.00
		Edits to P&M engagement letter to be retained	0.6	246.00
	Weed, Tim	Conf call w/ Weil (Russell) and Colella (PM) re P&M retention & fee process	0.2	79.00
11/03/09	Weed, Tim	Review pleadings from Weil re retention	1.0	395.00
11/04/09	Denham, Sharon	Conflict check	1.5	120.00
	Kuchera, Barbara	Client numbers for conflict check	0.5	40.00
	Weed, Tim	Skim Master Conflicts listing and develop conflicts plan	0.2	79.00
	Weimer, Claire	Conflict check	1.0	80.00
11/05/09	Bynum, Emiko	Client numbers for conflict checks to Sharon Denham	2.0	200.00
	Colella, Mike	Research court documents for compensation of professionals	0.4	164.00
		Review court procedures relating to retention & interim compensation	0.8	328.00
		Review master retention list for conflicts	0.6	246.00
	Crist, Elizabeth	Conflict check	2.0	160.00
	deManincor, Faith	Conflict check	3.0	240.00
	Denham, Sharon	Meet w/ Weed re progress on conflict check for MLC application for employment	1.5	120.00
	Hengesbaugh, Mary	Conflict check	1.0	80.00
	Johnson, Sue	Conflict check	1.2	96.00
	Kuchera, Barbara	Client numbers for conflict check	1.0	80.00
	Major, Sandra	Conflict check	2.7	216.00
	Moosekian, Kim	Conflict check	2.5	200.00
	Vanden Boom, Laurence	Conflict check	1.5	120.00
	Weed, Tim	Meet w/ Denham re progress on conflict check for MLC Application for PM employment	1.5	592.50
	Weimer, Claire	Conflict check	1.0	80.00
11/06/09	Bowman, Florence	Conflict check	0.3	24.00
	Caston, Luci	Conflict check	2.2	220.00
	Colella, Mike	Retention related activities	0.5	205.00
	Crist, Elizabeth	Conflict check	1.7	136.00
	Denham, Sharon	Conflict check	2.0	160.00
	Johnson, Sue	Review court document for Weed (PM) relating to retention	0.5	40.00
	Kuchera, Barbara	Client numbers for conflict check	0.8	64.00
11/09/09	Bowman, Florence	Conflict check	1.0	80.00
11/10/09	Bowman, Florence	Conflict check	0.7	56.00
	Denham, Sharon	Conflict check	1.8	144.00
	Givens, Tracey	Conflict check	4.5	360.00
	Weed, Tim	Review preliminary conflicts results and follow up on 1% client data request with J. Smith	1.0	395.00
11/11/09	Colella, Mike	Follow up on retention related items (conflicts check, retention docs)	1.2	492.00
	Weed, Tim	Prep timekeeping and other requirements for engagement team	1.3	513.50
11/12/09	Weed, Tim	Continue checking PM Conflicts & emails to PM partners re connections	1.7	671.50
11/13/09	Denham, Sharon	Conflict check	1.5	120.00
	Risi, Thomas	Conflict check	0.5	162.50
	Weed, Tim	Delegate conflict disclosure drafting to Denham	1.1	434.50
		Forward partner responses on unresolved relationships to Denham	0.4	158.00
	Woods, Jon	Research conflict/independence issues re temp staffing assistance to MLC	0.5	167.50
11/16/09	Weed, Tim	Identify additional conflicts to investigate	0.2	79.00
11/17/09	Denham, Sharon	Conflict check	0.3	24.00
	Weed, Tim	Additional conflict data to Denham	0.3	118.50
11/20/09	Colella, Mike	Review potential conflicts/disclosures re PM municipal clients	0.8	328.00
11/23/09	Colella, Mike	Meet with Weed re retention application	0.4	164.00
		Review affidavit, disclosures of conflicts and application for employment	0.8	328.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
11/24/09	Weed, Tim	Delegate additional conflict check follow up to Russell (PM)	0.3	118.50
		Meet with Colella re retention application	0.4	158.00
	Colella, Mike	Prep/review re affidavit, disclosures of conflicts and application for employment	1.2	492.00
11/25/09	Moosekian, Kim	Revise retention documents	3.8	304.00
	Weed, Tim	Draft application & affidavit and communicate with Moosekian & Colella	2.4	948.00
	Denham, Sharon	Conflict check	1.5	120.00
12/01/09	Russell, Robert	Assist in conflict check for top 100 unsecured & top 100 suppliers	1.0	150.00
	Weed, Tim	Edit Retention docs, delegate changes to Denham & follow up to Russell	2.0	790.00
	Colella, Mike	Review initial draft of P&M conflicts in connection w/ P&M retention	0.2	82.00
12/02/09	Weed, Tim	Delegate verification of Conflict check disclosure and required changes to Denham (PM)	1.5	592.50
	Colella, Mike	Review and edit retention documents and list of conflicts	0.9	369.00
	Weed, Tim	Changes to conflicts disclosure	0.5	197.50
12/04/09	Denham, Sharon	Conflict check	1.5	120.00
	Johnson, Sue	Verify list of Former Clients for conflict check	2.5	200.00
	Campbell, Michelle	Typing and other assistance relating to retention documents	3.8	304.00
12/07/09	Denham, Sharon	Conflict check	0.5	40.00
	Weed, Tim	Final changes to conflicts disclosure	1.0	395.00
	Campbell, Michelle	Edit retention documents	2.2	176.00
12/11/09	Campbell, Michelle	Edit retention documents	0.5	40.00
12/21/09	Gove, Veronica	Scan and e-mail tax info required to be retained	0.2	16.00
01/14/10	Risi, Thomas	Assistance on revisions to engagement letter	1.0	325.00
01/24/10	Colella, Mike	Update and revise internal workflows for client acceptance and setting up client in our practice management system	1.8	738.00
01/27/10	Colella, Mike	Discussion with MLC (Hamilton) re PM retention status and key open item	0.1	41.00
01/28/10		Review open items required to finalize PM retention documents	0.4	164.00
	Colella, Mike	Email re conf call with Brookes (WGM) re PM retention	0.1	41.00
		Review open items to complete PM retention documents	0.4	164.00
01/29/10	Colella, Mike	Discussion with Selzer (MLC) re application process	0.1	41.00
		Revising retention documents (application & affidavit)	1.8	738.00

DATE	PERSON	DETAIL TIME DESCRIPTION BY PROJECT WORK CODE	HOURS	FEES
NWT			85.4	12,238.10
11/04/09	Colella, Mike	Travel to/from Sfld (PM) & Detroit (MLC) for meeting (50% Rate)	1.0	205.00
	Eckles, Jeff	Travel time for meeting with Zablocki and Jim Seltzer (50% Rate)	1.0	195.00
	Lewis, Forrest	Drove to/from Dewitt, Southfield, and Detroit, MI (50% Rate)	5.2	977.60
11/11/09	Woods, Jon	Travel to/from SF office to MLC Ren Cen (50% Rate)	1.0	168.00
12/01/09	Eckles, Jeff	Travel time for Dec 1, 2009 meeting with Zablocki (50% Rate)	1.0	195.00
	Merkel, Mike	Travel to/from mtg w/ Zablocki in Detroit to discuss tax issues and filing requirements (50% Rate)	1.0	122.00
12/02/09	Eckles, Jeff	Travel to Southfield Office to MLC-RenCen (50% rate)	1.0	195.00
12/11/09	Colella, Mike	Travel from PM Southfield office to MLC Detroit (50% Rate)	0.5	102.50
12/17/09	Colella, Mike	Travel to/from PM Southfield office to MLC Detroit (50% Rate)	1.0	205.00
	Ruppall, Curtis	Round trip travel to/from Grand Rapids (50% Rate)	4.0	672.00
12/23/09	Colella, Mike	Travel to/from PM Southfield office to MLC Detroit (50% Rate)	0.8	164.00
01/06/10	Hoekstra, Peggy	Travel to MLC from Southfield West (50% Rate)	0.5	39.00
01/07/10	Colella, Mike	Travel from PM Southfield to MLC Detroit (50% Rate)	0.4	82.00
01/11/10	Farmer, Doug	Travel from Kalamazoo to Detroit @ Travel Rate (50% Rate)	2.5	420.00
	Zajac, Mark	Travel from Kalamazoo to Detroit @ Travel Rate (50% Rate)	3.0	249.00
01/12/10	Colella, Mike	Travel - Travel from PM Southfield to MLC Detroit (50% Rate)	0.6	123.00
01/13/10	Colella, Mike	Travel - Travel from PM Southfield to MLC Detroit (50% Rate)	0.4	82.00
	Farmer, Doug	Travel from Detroit to Chicago (50% Rate)	4.5	756.00
		Travel from Southfield to Detroit (50% Rate)	0.5	84.00
01/14/10	Zajac, Mark	Travel from Detroit to Chicago (50% Rate)	5.0	415.00
01/15/10	Farmer, Doug	Travel from Detroit to Chicago (50% Rate)	4.7	789.60
01/18/10	Zajac, Mark	Travel from Chicago to Detroit (50% Rate)	4.0	332.00
01/19/10	Brown, Furney	Travel to MLC corporate headquarters Detroit, MI (50% Rate)	3.0	345.00
	Farmer, Doug	Travel from Chicago to Detroit (50% Rate)	4.7	789.60
01/21/10	Brown, Furney	Travel home from MLC corporate headquarters Detroit, MI (50% Rate)	3.0	345.00
	Farmer, Doug	Travel from Detroit to Chicago (50% Rate)	4.5	756.00
	Zajac, Mark	Travel from Detroit to Chicago (50% Rate)	4.0	332.00
01/24/10	Farmer, Doug	Travel from Chicago to Detroit (50% Rate)	4.5	756.00
01/25/10	Zajac, Mark	Travel from Chicago to Detroit (50% Rate)	4.0	332.00
01/27/10	Eckles, Jeff	Travel to 1-27-10 meeting (50% Rate)	1.0	195.00
	Merkel, Mike	Travel to/from meeting with Zablocki & Hamilton and Eckles & Merkel (50% Rate)	1.0	122.00
	Ruppall, Curtis	Travel to mtg with Zablocki & Hamilton and Eckles & Merkel (50% Rate)	2.5	420.00
01/28/10	Farmer, Doug	Travel from Detroit to Chicago (50% Rate)	4.5	756.00
	Woods, Jon	Travel to/from Southfield & MLC RenCen (50% Rate)	1.1	184.80
	Zajac, Mark	Travel from Detroit to Chicago (50% Rate)	4.0	332.00
<b>Grand Total</b>			<b>1,417.2</b>	<b>354,195.70</b>

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

**Exhibit H**

**Expenses by Date by Professional**

Plante & Moran, PLLC - Detail Expenses by Date by Professional  
For The Period October 9, 2009 Through January 31, 2010

STAFF	DATE	Miles	Car Rental	Transport	Hotel	Dinner	TOTAL	COMMENTS
Colella, Michael	10/31/09		\$ -	\$ 12.00	\$ -	\$ -	\$ 12.00	\$6/day for 10/14, 16 at MLC
Colella, Michael	11/30/09			9.00			9.00	\$9/day for 11/11 at MLC
Tousain, Alina	12/21/09			81.00			81.00	\$12/day for 12/21, 22, 23, 28, 29, 30; \$9 for 12/20
Colella, Michael	12/31/09			24.00			24.00	\$12/day for 12/11, 17 at MLC
Zajac, Mark	01/11/10			-	100.57		100.57	
Farmer, Doug	01/11/10	140		70.00			70.00	Mileage only Kalamazoo to Southfield
Zajac, Mark	01/12/10			-	100.57	7.51	108.08	
Farmer, Doug	01/12/10	36		38.00		26.36	64.36	Mileage Sfd to Det-Round Trip
Zajac, Mark	01/13/10			12.00	100.57	5.82	118.39	\$12 parking at MLC
Farmer, Doug	01/13/10	296		164.75			164.75	Mileage Sfd to Det & Det-Chicago + \$4.75 Tolls
Zajac, Mark	01/14/10			33.58		6.14	39.72	\$12 parking at MLC \$21.58 rental car gas
Zajac, Mark	01/15/10		209.35	229.04			229.04	\$209 Car Rental (Detroit/Chicago), \$15 gas+\$4.69 tolls
Zajac, Mark	01/18/10			367.40		21.84	389.24	Air r/t: \$293 ORD-DTW, Taxis: \$22 Home-ORD \$52 DTW
Farmer, Doug	01/18/10	278		143.75			143.75	Mileage Chicago-Detroit + \$4.75 Tolls
Zajac, Mark	01/18/10			-	164.45	21.84	186.29	
Brown, Alex	01/19/10	217		113.50	100.57		214.07	Mileage Cleveland-Detroit + \$5.00 Tolls; \$100.57 Hotel
Zajac, Mark	01/19/10			-	164.45	18.54	182.99	
Farmer, Doug	01/19/10			12.00	164.45	30.91	207.36	
Brown, Alex	01/20/10	217		113.50			113.50	Mileage Detroit-Cleveland + \$5.00 Tolls
Zajac, Mark	01/20/10			-	164.45	25.02	189.47	
Farmer, Doug	01/20/10			12.00	164.45	36.27	212.72	
Zajac, Mark	01/21/10			52.00		6.24	58.24	Taxi \$52 MLC-DTW
Farmer, Doug	01/21/10	278		143.75			143.75	Mileage Det-Chi + Tolls \$4.75
Farmer, Doug	01/24/10	278		143.75	148.35	23.55	315.65	Mileage Chi-Det + \$4.75Tolls
Zajac, Mark	01/25/10			363.40	148.35		511.75	Air \$289 ORD-DTW, Taxis \$22 Home-ORD, \$52 DTW-MLC
Farmer, Doug	01/25/10			12.00	148.35	28.32	188.67	\$12 parking at MLC
Zajac, Mark	01/26/10			-	148.35	4.65	153.00	
Farmer, Doug	01/26/10			12.00	148.35	26.20	186.55	\$12 parking at MLC
Zajac, Mark	01/27/10			-	148.35	28.26	176.61	
Farmer, Doug	01/27/10			12.00	148.35	26.20	186.55	\$12 parking at MLC
Ruppel, Curtis	01/27/10	153		88.50			88.50	Mileage Grand Rapids - Detroit, \$12 Parking at MLC
Zajac, Mark	01/28/10			60.00			60.00	Taxi \$60 MLC-DTW
Farmer, Doug	01/28/10	278		149.75			149.75	Mileage Detroit-Chicago + \$4.75 Tolls; \$6.00 Parking
Tousain, Alina	01/31/10			60.00			60.00	\$12/day for 01/5, 6, 7, 18, 19; \$6/day for 1/23, 30
Colella, Michael	01/31/10			48.00			48.00	\$12/day for 01/5, 6, 7, 12 at MLC
Hoekstra, Peggy	01/31/10	-	-	60.00	-	-	60.00	\$12/day for 1/6, 7, 11, 13; \$6/day for 1/23, 30)
<b>TOTAL</b>		<b>2,171</b>	<b>\$ 209.35</b>	<b>\$ 2,640.67</b>	<b>\$ 2,262.98</b>	<b>\$ 343.67</b>	<b>\$ 5,247.32</b>	

STAFF	Miles	Car Rental	Transport	Hotel	Dinner	TOTAL	COMMENTS
Brown, Alex (Furney)	434	\$ -	\$ 227.00	\$ 100.57	\$ -	\$ 327.57	Out of Town - 1 night/2 days
Colella, Michael	-		93.00			93.00	In Town - parking
Farmer, Doug	1,584		913.75	922.30	197.81	2,033.86	Out of Town - 6 nights/7 days
Hoekstra, Peggy			60.00			60.00	In Town - parking
Ruppel, Curtis	153		88.50			88.50	Out of Town - no nights/1 day
Tousain, Alina			141.00			141.00	In Town - parking
Zajac, Mark	-	209.35	1,117.42	1,240.11	145.86	2,503.39	Out of Town - 9 nights/10 days
<b>TOTAL</b>	<b>2,171</b>	<b>\$ 209.35</b>	<b>\$ 2,640.67</b>	<b>\$ 2,262.98</b>	<b>\$ 343.67</b>	<b>\$ 5,247.32</b>	

DATE	Miles	Car Rental	Transport	Hotel	Dinner	TOTAL
10/31/09		\$ -	\$ 12.00	\$ -	\$ -	\$ 12.00
11/30/09			9.00			9.00
12/31/09			105.00			105.00
1/31/2010	<u>2,171</u>	<u>209.35</u>	<u>2,514.67</u>	<u>2,262.98</u>	<u>343.67</u>	<u>5,121.32</u>
<b>TOTAL</b>	<b>2,171</b>	<b>\$ 209.35</b>	<b>\$ 2,640.67</b>	<b>\$ 2,262.98</b>	<b>\$ 343.67</b>	<b>\$ 5,247.32</b>

NOTES Mileage calculated at P&M (and IRS) mileage rate of \$0.50/mile  
Air travel purchased in coach  
Parking is primarily at MLC offices at RenCen, although a few charges are at certain hotels  
Hotel used is generally at the Marriott RenCen using MLC corporate discount rate  
Meals represent dinners for out of town personnel

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X		
	:	
<b>In re</b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>MOTORS LIQUIDATION COMPANY, <i>et al.</i>,</b>	:	<b>09-50026 (REG)</b>
<b>f/k/a General Motors Corp., <i>et al.</i></b>	:	
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
-----X		

**ORDER GRANTING APPLICATION(S) FOR ALLOWANCE OF  
INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES OF  
PLANTE & MORAN, PLLC AS ACCOUNTANTS  
TO THE DEBTORS *NUNC PRO TUNC* TO OCTOBER 9, 2009**

Upon consideration of the Application(s) for Allowance of Interim Compensation and Reimbursement of Expenses (the "Application(s)") for professional services rendered and expenses incurred during the period commencing October 9, 2009 through January 31, 2010; and a hearing having been held before this Court to consider the Application(s) on \_\_\_\_\_; and notice having been giving pursuant to Federal Rules of Bankruptcy Procedure 2002(a)(7) and (c)(2); and due consideration having been given to any responses thereto; and sufficient cause having been shown therefor, it is hereby

ORDERED that the Applications(s) is/are granted to the extent set forth in Schedule "A."

Date: New York, New York

\_\_\_\_\_  
United States Bankruptcy Judge  
Southern District of New York

Case No.: 09-50026 (REG)

Case Name: Motors Liquidation Company

**CURRENT FEE PERIOD: OCTOBER 9, 2009 THROUGH JANUARY 31, 2010**

[illegible]

Case No.:09-50026 (REG)

Case Name: Motors Liquidation Company

**SUMMARY: ALL FEE PERIODS  
(INCLUDING THIS PERIOD)**

[illegible]

\*Includes fees previously requested but not awarded (held back fees).

**\*\*Fees held back are treated as not having been awarded.**

SCHEDULE A(2)

DATE: \_\_\_\_\_

INITIALS:\_\_\_\_\_USBJ